San Bernardino City Unified School District

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: September 17, 2019
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: 9/27/2019
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
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FINAL-ORIGINAL

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)	55.00%
	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 2020-21 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	$313,028,433.01
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$313,028,433.01
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	3.71%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	538,101,695.33	0.00	538,101,695.33	553,192,102.00	0.00	553,192,102.00	2.8%
2) Federal Revenue		8100-8299	3,122,961.03	52,863,050.90	55,986,011.93	2,100,000.00	48,689,417.33	50,789,417.33	-9.3%
3) Other State Revenue		8300-8599	18,592,014.64	99,933,467.97	118,525,482.61	9,191,259.76	65,263,913.95	74,455,173.71	-37.2%
4) Other Local Revenue		8600-8799	4,616,728.11	7,217,365.67	11,834,093.78	4,950,199.47	5,352,097.00	10,302,296.47	-12.9%
5) TOTAL, REVENUES			564,433,399.11	160,013,884.54	724,447,283.65	569,433,561.23	119,305,428.28	688,738,989.51	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	230,735,356.64	62,654,850.58	293,390,207.22	238,782,281.49	61,528,837.68	300,311,119.17	2.4%
2) Classified Salaries		2000-2999	63,483,838.23	23,428,032.56	86,911,870.79	65,602,743.87	25,730,268.72	91,333,012.59	5.1%
3) Employee Benefits		3000-3999	115,719,443.68	80,848,646.13	196,568,089.81	126,125,847.98	59,369,084.04	185,494,932.02	-5.6%
4) Books and Supplies		4000-4999	31,174,435.16	12,775,507.87	43,949,943.03	18,681,742.37	10,385,337.18	29,067,079.55	-33.9%
5) Services and Other Operating Expenditures		5000-5999	67,446,050.61	32,445,256.09	99,891,306.70	73,175,784.30	23,903,642.35	97,079,426.65	-2.8%
6) Capital Outlay		6000-6999	3,527,859.71	16,150,567.49	19,678,427.20	6,007,816.64	7,111,496.68	13,119,313.32	-33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	140,964.05	858,936.57	999,900.62	135,526.32	4,860,879.00	4,996,405.32	399.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,518,569.51)	4,532,362.81	(1,986,206.70)	(5,943,281.86)	3,890,356.86	(2,052,925.00)	3.4%
9) TOTAL, EXPENDITURES			505,709,378.57	233,694,160.10	739,403,538.67	522,568,461.11	196,779,902.51	719,348,363.62	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,724,020.54	(73,680,275.56)	(14,956,255.02)	46,865,100.12	(77,474,474.23)	(30,609,374.11)	104.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	533,030.83	0.00	533,030.83	3,554.11	0.00	3,554.11	-99.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,993,435.86)	65,993,435.86	0.00	(71,677,407.73)	71,677,817.73	410.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,526,466.69)	65,993,435.86	(533,030.83)	(71,680,961.84)	71,677,817.73	(3,144.11)	-99.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,802,446.15)	(7,686,839.70)	(15,489,285.85)	(24,815,861.72)	(5,796,656.50)	(30,612,518.22)	97.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
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)			61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
2) Ending Balance, June 30 (E + F1e)			53,716,208.08	36,759,498.93	90,475,707.01	28,900,346.36	30,962,842.43	59,863,188.79	-33.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	458,551.86	0.00	458,551.86	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	36,759,498.93	36,759,498.93	0.00	30,962,842.43	30,962,842.43	-15.8%
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	31,245,000.00	0.00	31,245,000.00	7,902,765.15	0.00	7,902,765.15	-74.7%
Reserve for 2019-20 Conference Costs	0000	9780	*245,000.00*		*245,000.00*				
2019-20 Textbook Adoption	0000	9780	*5,000,000.00*		*5,000,000.00*				
TSSP	0000	9780	*3,800,000.00*		*3,800,000.00*				
Reserve for Deficit Spending	0000	9780	*22,200,000.00*		*22,200,000.00*				
Reserve for Deficit Spending	0000	9780				*7,902,765.15*		*7,902,765.15*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,800,000.00	0.00	14,800,000.00	14,400,000.00	0.00	14,400,000.00	-2.7%
Unassigned/Unappropriated Amount		9790	7,001,656.22	0.00	7,001,656.22	6,387,581.21	0.00	6,387,581.21	-8.8%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	99,120,205.21	36,453,537.06	135,573,742.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	211,000.00	0.00	211,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,532,643.60	20,982,708.06	28,515,351.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	3,259,484.52	0.00	3,259,484.52				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	458,551.86	0.00	458,551.86				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			110,581,885.19	57,436,245.12	168,018,130.31				
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	54,832,604.71	19,616,800.26	74,449,404.97				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,026,035.45	0.00	2,026,035.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	7,036.95	1,059,945.93	1,066,982.88				
6) TOTAL, LIABILITIES			56,865,677.11	20,676,746.19	77,542,423.30				
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									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			53,716,208.08	36,759,498.93	90,475,707.01				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	420,320,788.00	0.00	420,320,788.00	452,770,455.00	0.00	452,770,455.00	7.7%
Education Protection Account State Aid - Current Year		8012	75,641,180.00	0.00	75,641,180.00	63,802,168.00	0.00	63,802,168.00	-15.7%
State Aid - Prior Years		8019	44,603.00	0.00	44,603.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	301,802.94	0.00	301,802.94	286,370.00	0.00	286,370.00	-5.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,500,271.22	0.00	31,500,271.22	32,125,437.00	0.00	32,125,437.00	2.0%
Unsecured Roll Taxes		8042	1,450,608.38	0.00	1,450,608.38	1,164,153.00	0.00	1,164,153.00	-19.7%
Prior Years' Taxes		8043	282,219.68	0.00	282,219.68	9,347.00	0.00	9,347.00	-96.7%
Supplemental Taxes		8044	1,754,134.00	0.00	1,754,134.00	1,525,557.00	0.00	1,525,557.00	-13.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,887,567.81)	0.00	(7,887,567.81)	(7,745,774.00)	0.00	(7,745,774.00)	-1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,798,225.83	0.00	18,798,225.83	13,404,644.00	0.00	13,404,644.00	-28.7%
Penalties and Interest from Delinquent Taxes		8048	40,308.18	0.00	40,308.18	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			542,246,573.42	0.00	542,246,573.42	557,342,357.00	0.00	557,342,357.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	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	(2,137,707.09)	0.00	(2,137,707.09)	(2,143,084.00)	0.00	(2,143,084.00)	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			538,101,695.33	0.00	538,101,695.33	553,192,102.00	0.00	553,192,102.00	2.8%
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	10,040,689.00	10,040,689.00	0.00	10,368,015.00	10,368,015.00	3.3%
Special Education Discretionary Grants		8182	0.00	807,697.98	807,697.98	0.00	804,844.00	804,844.00	-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		31,489,389.72	31,489,389.72		29,314,213.00	29,314,213.00	-6.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,472,463.50	3,472,463.50		3,156,944.97	3,156,944.97	-9.1%
Title III, Part A, Immigrant Student Program	4201	8290		69,309.99	69,309.99		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		1,377,978.00	1,377,978.00		1,266,441.00	1,266,441.00	-8.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		3,089,140.91	3,089,140.91		2,221,900.00	2,221,900.00	-28.1%
Career and Technical Education	3500-3599	8290		685,356.00	685,356.00		685,356.00	685,356.00	0.0%
All Other Federal Revenue	All Other	8290	3,122,961.03	1,831,025.80	4,953,986.83	2,100,000.00	871,703.36	2,971,703.36	-40.0%
TOTAL, FEDERAL REVENUE			3,122,961.03	52,863,050.90	55,986,011.93	2,100,000.00	48,689,417.33	50,789,417.33	-9.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		26,419,867.00	26,419,867.00		27,134,521.33	27,134,521.33	2.7%
Prior Years	6500	8319		593,280.00	593,280.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	509,593.00	509,593.00	0.00	487,649.00	487,649.00	-4.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,406,862.00	0.00	10,406,862.00	1,870,797.00	0.00	1,870,797.00	-82.0%
Lottery - Unrestricted and Instructional Materials		8560	7,984,100.64	3,402,649.90	11,386,750.54	7,270,462.76	2,551,884.28	9,822,347.04	-13.7%
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		9,426,587.74	9,426,587.74		9,426,587.74	9,426,587.74	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,226,881.91	6,226,881.91		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	201,052.00	53,354,608.42	53,555,660.42	50,000.00	25,663,271.60	25,713,271.60	-52.0%
TOTAL, OTHER STATE REVENUE			18,592,014.64	99,933,467.97	118,525,482.61	9,191,259.76	65,263,913.95	74,455,173.71	-37.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	5,108,409.05	5,108,409.05	0.00	4,058,421.00	4,058,421.00	-20.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	147,852.33	0.00	147,852.33	108,000.00	0.00	108,000.00	-27.0%
Interest		8660	2,030,102.14	0.00	2,030,102.14	1,800,000.00	0.00	1,800,000.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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	26,974.99	0.00	26,974.99	130,952.13	0.00	130,952.13	385.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,411,798.65	1,168,455.05	3,580,253.70	2,911,247.34	144,681.00	3,055,928.34	-14.6%
Tuition		8710	0.00	940,501.57	940,501.57	0.00	1,148,995.00	1,148,995.00	22.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,616,728.11	7,217,365.67	11,834,093.78	4,950,199.47	5,352,097.00	10,302,296.47	-12.9%
TOTAL, REVENUES			564,433,399.11	160,013,884.54	724,447,283.65	569,433,561.23	119,305,428.28	688,738,989.51	-4.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	184,599,992.36	41,028,511.00	225,628,503.36	182,892,029.92	36,954,252.04	219,846,281.96	-2.6%
Certificated Pupil Support Salaries		1200	16,584,625.15	12,007,187.63	28,591,812.78	16,882,815.60	12,750,461.14	29,633,276.74	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	21,230,130.29	3,608,461.37	24,838,591.66	21,757,377.55	2,975,709.28	24,733,086.83	-0.4%
Other Certificated Salaries		1900	8,320,608.84	6,010,690.58	14,331,299.42	17,250,058.42	8,848,415.22	26,098,473.64	82.1%
TOTAL, CERTIFICATED SALARIES			230,735,356.64	62,654,850.58	293,390,207.22	238,782,281.49	61,528,837.68	300,311,119.17	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,240,206.69	12,018,406.12	19,258,612.81	4,679,313.29	12,108,172.36	16,787,485.65	-12.8%
Classified Support Salaries		2200	21,422,710.96	7,021,080.53	28,443,791.49	21,850,336.31	7,579,683.00	29,430,019.31	3.5%
Classified Supervisors' and Administrators' Salaries		2300	5,550,068.15	876,189.24	6,426,257.39	6,062,523.55	1,076,404.00	7,138,927.55	11.1%
Clerical, Technical and Office Salaries		2400	27,370,654.13	2,402,254.66	29,772,908.79	29,741,667.38	2,488,748.01	32,230,415.39	8.3%
Other Classified Salaries		2900	1,900,198.30	1,110,102.01	3,010,300.31	3,268,903.34	2,477,261.35	5,746,164.69	90.9%
TOTAL, CLASSIFIED SALARIES			63,483,838.23	23,428,032.56	86,911,870.79	65,602,743.87	25,730,268.72	91,333,012.59	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,698,310.78	51,437,554.70	88,135,865.48	39,906,295.50	31,819,100.56	71,725,396.06	-18.6%
PERS		3201-3202	11,320,299.54	10,448,478.30	21,768,777.84	13,632,610.12	5,738,993.58	19,371,603.70	-11.0%
OASDI/Medicare/Alternative		3301-3302	7,850,020.52	2,776,585.05	10,626,605.57	8,657,382.75	2,998,363.13	11,655,745.88	9.7%
Health and Welfare Benefits		3401-3402	47,503,125.44	12,674,169.62	60,177,295.06	50,622,417.96	15,124,084.70	65,746,502.66	9.3%
Unemployment Insurance		3501-3502	145,757.85	42,397.52	188,155.37	157,089.40	43,713.64	200,803.04	6.7%
Workers' Compensation		3601-3602	5,883,132.39	1,720,318.54	7,603,450.93	6,268,607.04	1,747,716.00	8,016,323.04	5.4%
OPEB, Allocated		3701-3702	2,798,339.07	745,584.24	3,543,923.31	3,062,506.43	841,869.95	3,904,376.38	10.2%
OPEB, Active Employees		3751-3752	3,489,762.09	1,003,558.16	4,493,320.25	3,788,242.78	1,055,242.48	4,843,485.26	7.8%
Other Employee Benefits		3901-3902	30,696.00	0.00	30,696.00	30,696.00	0.00	30,696.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,719,443.68	80,848,646.13	196,568,089.81	126,125,847.98	59,369,084.04	185,494,932.02	-5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,826,388.82	35,431.37	10,861,820.19	8,998,929.14	2,559,384.28	11,558,313.42	6.4%
Books and Other Reference Materials		4200	616,236.73	319,360.21	935,596.94	495,069.53	183,947.10	679,016.63	-27.4%
Materials and Supplies		4300	14,069,187.80	7,723,092.16	21,792,279.96	5,945,689.75	6,214,395.12	12,160,084.87	-44.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	5,662,621.81	4,697,624.13	10,360,245.94	3,242,053.95	1,427,610.68	4,669,664.63	-54.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,174,435.16	12,775,507.87	43,949,943.03	18,681,742.37	10,385,337.18	29,067,079.55	-33.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	23,916,473.97	12,886,701.46	36,803,175.43	26,121,747.75	14,418,553.89	40,540,301.64	10.2%
Travel and Conferences		5200	2,774,323.37	1,739,979.40	4,514,302.77	2,629,042.30	1,377,868.46	4,006,910.76	-11.2%
Dues and Memberships		5300	156,061.72	3,505.00	159,566.72	179,571.01	10,000.00	189,571.01	18.8%
Insurance		5400 - 5450	3,297,881.19	0.00	3,297,881.19	3,307,697.00	0.00	3,307,697.00	0.3%
Operations and Housekeeping Services		5500	10,238,416.59	91,894.67	10,330,311.26	13,277,295.85	85,150.00	13,362,445.85	29.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,175,239.90	2,793,981.64	4,969,221.54	2,986,042.56	2,845,899.13	5,831,941.69	17.4%
Transfers of Direct Costs		5710	(428,080.40)	428,080.40	0.00	(422,765.71)	422,765.71	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	786,177.91	(196,983.31)	589,194.60	491,431.29	(124,069.91)	367,361.38	-37.7%
Professional/Consulting Services and Operating Expenditures		5800	20,366,468.11	14,644,008.82	35,010,476.93	19,434,990.17	4,822,535.07	24,257,525.24	-30.7%
Communications		5900	4,163,088.25	54,088.01	4,217,176.26	5,170,732.08	44,940.00	5,215,672.08	23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,446,050.61	32,445,256.09	99,891,306.70	73,175,784.30	23,903,642.35	97,079,426.65	-2.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	299,997.64	299,997.64	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	1,281,703.14	1,281,703.14	0.00	52,586.00	52,586.00	-95.9%
Buildings and Improvements of Buildings		6200	1,035,910.26	12,645,466.37	13,681,376.63	582,760.74	6,937,981.68	7,520,742.42	-45.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,446,322.58	1,926,278.99	4,372,601.57	5,273,155.90	120,929.00	5,394,084.90	23.4%
Equipment Replacement		6500	45,626.87	(2,878.65)	42,748.22	151,900.00	0.00	151,900.00	255.3%
TOTAL, CAPITAL OUTLAY			3,527,859.71	16,150,567.49	19,678,427.20	6,007,816.64	7,111,496.68	13,119,313.32	-33.3%
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	63,053.00	0.00	63,053.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,911.05	0.00	77,911.05	135,526.32	0.00	135,526.32	74.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		858,936.57	858,936.57		802,458.00	802,458.00	-6.6%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	1,263,421.00	1,263,421.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	2,795,000.00	2,795,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			140,964.05	858,936.57	999,900.62	135,526.32	4,860,879.00	4,996,405.32	399.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,532,362.81)	4,532,362.81	0.00	(3,890,356.86)	3,890,356.86	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,986,206.70)	0.00	(1,986,206.70)	(2,052,925.00)	0.00	(2,052,925.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,518,569.51)	4,532,362.81	(1,986,206.70)	(5,943,281.86)	3,890,356.86	(2,052,925.00)	3.4%
TOTAL, EXPENDITURES			505,709,378.57	233,694,160.10	739,403,538.67	522,568,461.11	196,779,902.51	719,348,363.62	-2.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	533,030.83	0.00	533,030.83	3,554.11	0.00	3,554.11	-99.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			533,030.83	0.00	533,030.83	3,554.11	0.00	3,554.11	-99.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(65,993,435.86)	65,993,435.86	0.00	(71,677,407.73)	71,677,817.73	410.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(65,993,435.86)	65,993,435.86	0.00	(71,677,407.73)	71,677,817.73	410.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,526,466.69)	65,993,435.86	(533,030.83)	(71,680,961.84)	71,677,817.73	(3,144.11)	-99.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	538,101,695.33	0.00	538,101,695.33	553,192,102.00	0.00	553,192,102.00	2.8%
2) Federal Revenue		8100-8299	3,122,961.03	52,863,050.90	55,986,011.93	2,100,000.00	48,689,417.33	50,789,417.33	-9.3%
3) Other State Revenue		8300-8599	18,592,014.64	99,933,467.97	118,525,482.61	9,191,259.76	65,263,913.95	74,455,173.71	-37.2%
4) Other Local Revenue		8600-8799	4,616,728.11	7,217,365.67	11,834,093.78	4,950,199.47	5,352,097.00	10,302,296.47	-12.9%
5) TOTAL, REVENUES			564,433,399.11	160,013,884.54	724,447,283.65	569,433,561.23	119,305,428.28	688,738,989.51	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		302,733,727.65	142,336,905.32	445,070,632.97	283,292,219.05	98,849,256.45	382,141,475.50	-14.1%
2) Instruction - Related Services	2000-2999		73,429,012.65	26,394,231.79	99,823,244.44	92,287,724.93	43,038,437.30	135,326,162.23	35.6%
3) Pupil Services	3000-3999		54,055,350.03	24,855,088.21	78,910,438.24	58,962,820.44	20,210,229.76	79,173,050.20	0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		883,565.03	99,381.75	982,946.78	838,457.33	80,692.00	919,149.33	-6.5%
6) Enterprise	6000-6999		0.00	2,284.00	2,284.00	0.10	0.00	0.10	-100.0%
7) General Administration	7000-7999		26,398,872.46	5,736,220.38	32,135,092.84	30,193,485.96	4,134,680.86	34,328,166.82	6.8%
8) Plant Services	8000-8999		48,067,886.70	33,411,112.08	81,478,998.78	56,858,226.98	25,605,727.14	82,463,954.12	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	140,964.05	858,936.57	999,900.62	135,526.32	4,860,879.00	4,996,405.32	399.7%
10) TOTAL, EXPENDITURES			505,709,378.57	233,694,160.10	739,403,538.67	522,568,461.11	196,779,902.51	719,348,363.62	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,724,020.54	(73,680,275.56)	(14,956,255.02)	46,865,100.12	(77,474,474.23)	(30,609,374.11)	104.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	533,030.83	0.00	533,030.83	3,554.11	0.00	3,554.11	-99.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,993,435.86)	65,993,435.86	0.00	(71,677,407.73)	71,677,817.73	410.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,526,466.69)	65,993,435.86	(533,030.83)	(71,680,961.84)	71,677,817.73	(3,144.11)	-99.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,802,446.15)	(7,686,839.70)	(15,489,285.85)	(24,815,861.72)	(5,796,656.50)	(30,612,518.22)	97.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
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)			61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,518,654.23	44,446,338.63	105,964,992.86	53,716,208.08	36,759,498.93	90,475,707.01	-14.6%
2) Ending Balance, June 30 (E + F1e)			53,716,208.08	36,759,498.93	90,475,707.01	28,900,346.36	30,962,842.43	59,863,188.79	-33.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	458,551.86	0.00	458,551.86	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	36,759,498.93	36,759,498.93	0.00	30,962,842.43	30,962,842.43	-15.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	31,245,000.00	0.00	31,245,000.00	7,902,765.15	0.00	7,902,765.15	-74.7%
Reserve for 2019-20 Conference Costs	0000	9780	*245,000.00*		*245,000.00*				
2019-20 Textbook Adoption	0000	9780	*5,000,000.00*		*5,000,000.00*				
TSSP	0000	9780	*3,800,000.00*		*3,800,000.00*				
Reserve for Deficit Spending	0000	9780	*22,200,000.00*		*22,200,000.00*				
Reserve for Deficit Spending	0000	9780				*7,902,765.15*		*7,902,765.15*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,800,000.00	0.00	14,800,000.00	14,400,000.00	0.00	14,400,000.00	-2.7%
Unassigned/Unappropriated Amount		9790	7,001,656.22	0.00	7,001,656.22	6,387,581.21	0.00	6,387,581.21	-8.8%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	434,753.57	434,753.57
6230	California Clean Energy Jobs Act	7,389,038.19	1,073,754.89
6300	Lottery: Instructional Materials	8,634,411.29	8,634,411.29
6512	Special Ed: Mental Health Services	990,851.33	0.00
7085	Learning Communities for School Success Program	946,303.34	946,303.34
7311	Classified School Employee Professional Development Block Grant	397,322.00	397,322.00
7510	Low-Performing Students Block Grant	1,124,883.00	1,124,883.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	3,651,955.55	5,161,433.68
9010	Other Restricted Local	13,189,980.66	13,189,980.66
Total, Restricted Balance		36,759,498.93	30,962,842.43

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	872,460.24	931,799.00	6.8%
3) Other State Revenue		8300-8599	787,697.99	281,171.00	-64.3%
4) Other Local Revenue		8600-8799	7,575,301.62	7,332,021.00	-3.2%
5) TOTAL, REVENUES			9,235,459.85	8,544,991.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,742,026.61	3,870,333.55	3.4%
2) Classified Salaries		2000-2999	1,314,309.39	1,409,994.25	7.3%
3) Employee Benefits		3000-3999	2,703,944.13	2,491,829.64	-7.8%
4) Books and Supplies		4000-4999	161,190.00	140,016.83	-13.1%
5) Services and Other Operating Expenditures		5000-5999	392,438.77	351,148.73	-10.5%
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	271,160.64	281,668.00	3.9%
9) TOTAL, EXPENDITURES			8,585,069.54	8,544,991.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			650,390.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			650,390.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	837,598.26	1,487,988.57	77.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,598.26	1,487,988.57	77.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,598.26	1,487,988.57	77.6%
2) Ending Balance, June 30 (E + F1e)			1,487,988.57	1,487,988.57	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	1,318,131.53	1,318,131.53	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	169,857.04	169,857.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	644,760.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,791,301.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	107,392.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,543,454.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	455,281.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	396,014.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	204,170.30		
6) TOTAL, LIABILITIES			1,055,465.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,487,988.57		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	872,460.24	931,799.00	6.8%
TOTAL, FEDERAL REVENUE			872,460.24	931,799.00	6.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	64,918.60	54,814.00	-15.6%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	722,779.39	226,357.00	-68.7%
TOTAL, OTHER STATE REVENUE			787,697.99	281,171.00	-64.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	142,762.19	0.00	-100.0%
Interagency Services		8677	7,197,021.00	7,097,021.00	-1.4%
Other Local Revenue					
All Other Local Revenue		8699	235,518.43	235,000.00	-0.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,575,301.62	7,332,021.00	-3.2%
TOTAL, REVENUES			9,235,459.85	8,544,991.00	-7.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,795,445.85	2,804,811.75	0.3%
Certificated Pupil Support Salaries		1200	158,401.73	181,948.00	14.9%
Certificated Supervisors' and Administrators' Salaries		1300	561,472.29	586,106.00	4.4%
Other Certificated Salaries		1900	226,706.74	297,467.80	31.2%
TOTAL, CERTIFICATED SALARIES			3,742,026.61	3,870,333.55	3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	94,651.88	114,375.00	20.8%
Classified Support Salaries		2200	310,909.51	296,929.84	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	856,128.82	937,415.41	9.5%
Other Classified Salaries		2900	52,619.18	61,274.00	16.4%
TOTAL, CLASSIFIED SALARIES			1,314,309.39	1,409,994.25	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,060,174.68	640,397.23	-39.6%
PERS		3201-3202	346,816.95	318,423.25	-8.2%
OASDI/Medicare/Alternative		3301-3302	161,387.90	171,249.86	6.1%
Health and Welfare Benefits		3401-3402	937,751.19	1,135,602.90	21.1%
Unemployment Insurance		3501-3502	2,497.95	2,641.17	5.7%
Workers' Compensation		3601-3602	101,108.36	105,666.23	4.5%
OPEB, Allocated		3701-3702	38,076.38	54,079.00	42.0%
OPEB, Active Employees		3751-3752	56,130.72	63,770.00	13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,703,944.13	2,491,829.64	-7.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	55,671.52	13,200.26	-76.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,667.50	95,279.40	54.5%
Noncapitalized Equipment		4400	43,850.98	31,537.17	-28.1%
TOTAL, BOOKS AND SUPPLIES			161,190.00	140,016.83	-13.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	49,810.27	37,480.90	-24.8%
Dues and Memberships		5300	(250.00)	2,140.00	-956.0%
Insurance		5400-5450	1,240.00	1,800.00	45.2%
Operations and Housekeeping Services		5500	145,676.00	167,390.13	14.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,098.24	13,370.00	162.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,863.63	12,176.00	-70.2%
Professional/Consulting Services and Operating Expenditures		5800	132,474.79	106,311.70	-19.7%
Communications		5900	17,525.84	10,480.00	-40.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,438.77	351,148.73	-10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	271,160.64	281,668.00	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			271,160.64	281,668.00	3.9%
TOTAL, EXPENDITURES			8,585,069.54	8,544,991.00	-0.5%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	872,460.24	931,799.00	6.8%
3) Other State Revenue		8300-8599	787,697.99	281,171.00	-64.3%
4) Other Local Revenue		8600-8799	7,575,301.62	7,332,021.00	-3.2%
5) TOTAL, REVENUES			9,235,459.85	8,544,991.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,674,072.47	4,450,974.36	-4.8%
2) Instruction - Related Services	2000-2999		2,642,012.80	2,790,106.00	5.6%
3) Pupil Services	3000-3999		332,396.89	337,052.47	1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		271,160.64	281,668.00	3.9%
8) Plant Services	8000-8999		665,426.74	685,190.17	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,585,069.54	8,544,991.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			650,390.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			650,390.31	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	837,598.26	1,487,988.57	77.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,598.26	1,487,988.57	77.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,598.26	1,487,988.57	77.6%
2) Ending Balance, June 30 (E + F1e)			1,487,988.57	1,487,988.57	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	1,318,131.53	1,318,131.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	169,857.04	169,857.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6391	Adult Education Program	1,297,525.14	1,297,525.14
9010	Other Restricted Local	20,606.39	20,606.39
Total, Restricted Balance		1,318,131.53	1,318,131.53

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	562,538.00	562,538.00	0.0%
3) Other State Revenue		8300-8599	12,236,848.60	11,978,697.00	-2.1%
4) Other Local Revenue		8600-8799	315,127.28	105,160.00	-66.6%
5) TOTAL, REVENUES			13,114,513.88	12,646,395.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,898,932.30	3,919,133.73	0.5%
2) Classified Salaries		2000-2999	3,375,236.92	3,697,302.86	9.5%
3) Employee Benefits		3000-3999	4,080,949.25	3,822,146.47	-6.3%
4) Books and Supplies		4000-4999	633,892.50	304,270.02	-52.0%
5) Services and Other Operating Expenditures		5000-5999	637,282.21	405,910.92	-36.3%
6) Capital Outlay		6000-6999	37,787.37	15,000.00	-60.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	460,648.59	482,631.00	4.8%
9) TOTAL, EXPENDITURES			13,124,729.14	12,646,395.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,215.26)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	533,030.83	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			533,030.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,815.57	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,215.03	940,030.60	125.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,215.03	940,030.60	125.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,215.03	940,030.60	125.3%
2) Ending Balance, June 30 (E + F1e)			940,030.60	940,030.60	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	925,456.25	925,456.25	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	14,574.35	14,574.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,811,541.23		
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	49,552.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	533,030.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,394,124.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	578,764.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	641,086.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	234,241.89		
6) TOTAL, LIABILITIES			1,454,093.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			940,030.60		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	562,538.00	562,538.00	0.0%
TOTAL, FEDERAL REVENUE			562,538.00	562,538.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	11,497,880.00	11,958,697.00	4.0%
All Other State Revenue	All Other	8590	738,968.60	20,000.00	-97.3%
TOTAL, OTHER STATE REVENUE			12,236,848.60	11,978,697.00	-2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	40,438.30	5,100.00	-87.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	116,799.00	100,000.00	-14.4%
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	157,889.98	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			315,127.28	105,160.00	-66.6%
TOTAL, REVENUES			13,114,513.88	12,646,395.00	-3.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,413,380.44	3,353,777.76	-1.7%
Certificated Pupil Support Salaries		1200	50,563.20	63,301.00	25.2%
Certificated Supervisors' and Administrators' Salaries		1300	124,094.32	134,531.55	8.4%
Other Certificated Salaries		1900	310,894.34	367,523.42	18.2%
TOTAL, CERTIFICATED SALARIES			3,898,932.30	3,919,133.73	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,158,106.86	2,811,026.81	30.3%
Classified Support Salaries		2200	129,790.50	123,645.85	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	664,484.58	737,630.20	11.0%
Other Classified Salaries		2900	422,854.98	25,000.00	-94.1%
TOTAL, CLASSIFIED SALARIES			3,375,236.92	3,697,302.86	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,065,236.75	632,712.08	-40.6%
PERS		3201-3202	870,359.92	838,275.12	-3.7%
OASDI/Medicare/Alternative		3301-3302	322,543.32	356,940.00	10.7%
Health and Welfare Benefits		3401-3402	1,522,174.24	1,710,490.29	12.4%
Unemployment Insurance		3501-3502	3,562.30	3,855.00	8.2%
Workers' Compensation		3601-3602	145,428.89	108,179.98	-25.6%
OPEB, Allocated		3701-3702	66,362.16	78,733.00	18.6%
OPEB, Active Employees		3751-3752	85,281.67	92,961.00	9.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,080,949.25	3,822,146.47	-6.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,508.73	213.19	-85.9%
Materials and Supplies		4300	358,103.50	292,680.83	-18.3%
Noncapitalized Equipment		4400	274,280.27	11,376.00	-95.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			633,892.50	304,270.02	-52.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,712.69	11,803.81	-66.0%
Dues and Memberships		5300	600.00	1,500.00	150.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,900.30	26,647.33	-41.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,002.06	26,979.19	58.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	214,642.58	77,266.16	-64.0%
Professional/Consulting Services and Operating Expenditures		5800	324,280.97	259,714.43	-19.9%
Communications		5900	143.61	2,000.00	1292.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			637,282.21	405,910.92	-36.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,456.87	0.00	-100.0%
Equipment		6400	7,330.50	15,000.00	104.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,787.37	15,000.00	-60.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	460,648.59	482,631.00	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			460,648.59	482,631.00	4.8%
TOTAL, EXPENDITURES			13,124,729.14	12,646,395.00	-3.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	533,030.83	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			533,030.83	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			533,030.83	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	562,538.00	562,538.00	0.0%
3) Other State Revenue		8300-8599	12,236,848.60	11,978,697.00	-2.1%
4) Other Local Revenue		8600-8799	315,127.28	105,160.00	-66.6%
5) TOTAL, REVENUES			13,114,513.88	12,646,395.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,115.33	0.00	-100.0%
2) Instruction - Related Services	2000-2999		775,518.18	804,931.73	3.8%
3) Pupil Services	3000-3999		88,728.63	86,127.94	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		11,450,636.52	11,002,672.02	-3.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		460,648.59	482,631.00	4.8%
8) Plant Services	8000-8999		342,081.89	270,032.31	-21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,124,729.14	12,646,395.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,215.26)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	533,030.83	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			533,030.83	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,815.57	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,215.03	940,030.60	125.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,215.03	940,030.60	125.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,215.03	940,030.60	125.3%
2) Ending Balance, June 30 (E + F1e)			940,030.60	940,030.60	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	925,456.25	925,456.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,574.35	14,574.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	925,421.25	925,421.25
9010	Other Restricted Local	35.00	35.00
Total, Restricted Balance		925,456.25	925,456.25

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	15,967.80	9,500.00	-40.5%
5) TOTAL, REVENUES			2,023,138.80	2,016,671.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,343,535.32	1,105,671.00	-17.7%
6) Capital Outlay		6000-6999	380,642.96	911,000.00	139.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,724,178.28	2,016,671.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			298,960.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,960.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,405.17	448,365.69	200.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,405.17	448,365.69	200.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,405.17	448,365.69	200.1%
2) Ending Balance, June 30 (E + F1e)			448,365.69	448,365.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	448,365.69	448,365.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,320,935.27		
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	9,747.50		
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			1,330,682.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	404,694.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	477,622.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			882,317.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			448,365.69		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,967.80	9,500.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,967.80	9,500.00	-40.5%
TOTAL, REVENUES			2,023,138.80	2,016,671.00	-0.3%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,343,535.32	1,104,671.00	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,343,535.32	1,105,671.00	-17.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	905,000.00	New
Buildings and Improvements of Buildings		6200	291,900.00	6,000.00	-97.9%
Equipment		6400	88,742.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			380,642.96	911,000.00	139.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,724,178.28	2,016,671.00	17.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	15,967.80	9,500.00	-40.5%
5) TOTAL, REVENUES			2,023,138.80	2,016,671.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,724,178.28	2,016,671.00	17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,724,178.28	2,016,671.00	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			298,960.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,960.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,405.17	448,365.69	200.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,405.17	448,365.69	200.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,405.17	448,365.69	200.1%
2) Ending Balance, June 30 (E + F1e)			448,365.69	448,365.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	448,365.69	448,365.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,944.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,278,184.57	899,028.74	-29.7%
5) TOTAL, REVENUES			1,281,128.57	899,028.74	-29.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,688.76	60,185.00	12.1%
3) Employee Benefits		3000-3999	27,918.42	31,883.00	14.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,007,636.72	1,331,196.98	32.1%
6) Capital Outlay		6000-6999	10,336,041.23	40,462,481.39	291.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,909,959.34	7,284,609.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,335,244.47	49,170,355.37	168.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,054,115.90)	(48,271,326.63)	183.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	22,780.79	New
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	22,780.79	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,054,115.90)	(48,248,545.84)	182.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,829,012.68	53,774,896.78	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,829,012.68	53,774,896.78	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,829,012.68	53,774,896.78	-24.1%
2) Ending Balance, June 30 (E + F1e)			53,774,896.78	5,526,350.94	-89.7%
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	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	53,774,896.78	5,526,350.94	-89.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,823,481.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	241,998.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,183,609.54		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	363,729.72		
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			57,612,819.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,836,698.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,224.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,837,922.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			53,774,896.78		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,944.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,944.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,278,184.57	899,028.74	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,184.57	899,028.74	-29.7%
TOTAL, REVENUES			1,281,128.57	899,028.74	-29.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,729.94	43,358.00	11.9%
Clerical, Technical and Office Salaries		2400	14,958.82	16,827.00	12.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,688.76	60,185.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,357.35	12,425.00	9.4%
OASDI/Medicare/Alternative		3301-3302	3,830.23	4,604.00	20.2%
Health and Welfare Benefits		3401-3402	10,417.88	12,264.00	17.7%
Unemployment Insurance		3501-3502	25.00	30.00	20.0%
Workers' Compensation		3601-3602	1,078.57	1,204.00	11.6%
OPEB, Allocated		3701-3702	560.09	630.00	12.5%
OPEB, Active Employees		3751-3752	649.30	726.00	11.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,918.42	31,883.00	14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	162.00	162.00	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	37,520.00	197,269.00	425.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	969,954.72	1,133,765.98	16.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,007,636.72	1,331,196.98	32.1%
CAPITAL OUTLAY					
Land		6100	830,731.25	2,415,733.44	190.8%
Land Improvements		6170	3,575,857.81	2,414,323.20	-32.5%
Buildings and Improvements of Buildings		6200	5,897,438.48	35,631,301.03	504.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,013.69	1,123.72	-96.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,336,041.23	40,462,481.39	291.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	6,909,959.34	7,284,609.00	5.4%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,909,959.34	7,284,609.00	5.4%
TOTAL, EXPENDITURES			18,335,244.47	49,170,355.37	168.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	22,780.79	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	22,780.79	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	22,780.79	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,944.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,278,184.57	899,028.74	-29.7%
5) TOTAL, REVENUES			1,281,128.57	899,028.74	-29.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,421,710.13	41,885,746.37	266.7%
9) Other Outgo	9000-9999	Except 7600-7699	6,913,534.34	7,284,609.00	5.4%
10) TOTAL, EXPENDITURES			18,335,244.47	49,170,355.37	168.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,054,115.90)	(48,271,326.63)	183.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	22,780.79	New
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	22,780.79	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,054,115.90)	(48,248,545.84)	182.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,829,012.68	53,774,896.78	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,829,012.68	53,774,896.78	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,829,012.68	53,774,896.78	-24.1%
2) Ending Balance, June 30 (E + F1e)			53,774,896.78	5,526,350.94	-89.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	53,774,896.78	5,526,350.94	-89.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,664,373.34	2,667,935.00	0.1%
5) TOTAL, REVENUES			2,664,373.34	2,667,935.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,329.26	0.00	-100.0%
3) Employee Benefits		3000-3999	2,961.43	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,850.13	27,453.64	10.5%
6) Capital Outlay		6000-6999	2,078,344.55	6,775,140.35	226.0%
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			2,112,485.37	6,802,593.99	222.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			551,887.97	(4,134,658.99)	-849.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,554.11	New
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	3,554.11	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,887.97	(4,131,104.88)	-848.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,529,479.27	4,081,367.24	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,529,479.27	4,081,367.24	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,529,479.27	4,081,367.24	15.6%
2) Ending Balance, June 30 (E + F1e)			4,081,367.24	(49,737.64)	-101.2%
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	4,081,367.24	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(49,737.64)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,381,476.02		
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	567,490.95		
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			4,948,966.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	867,594.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			867,599.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,081,367.24		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,741.54	80,543.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,570,631.80	2,587,392.00	0.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,664,373.34	2,667,935.00	0.1%
TOTAL, REVENUES			2,664,373.34	2,667,935.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,589.82	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,739.44	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,329.26	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,126.90	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	354.50	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,211.41	0.00	-100.0%
Unemployment Insurance		3501-3502	2.90	0.00	-100.0%
Workers' Compensation		3601-3602	125.11	0.00	-100.0%
OPEB, Allocated		3701-3702	65.11	0.00	-100.0%
OPEB, Active Employees		3751-3752	75.50	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,961.43	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	541.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	24,309.13	27,453.64	12.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,850.13	27,453.64	10.5%
CAPITAL OUTLAY					
Land		6100	3,077.10	400,000.00	12899.3%
Land Improvements		6170	21,634.45	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,029,616.49	6,375,140.35	214.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,016.51	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,078,344.55	6,775,140.35	226.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,112,485.37	6,802,593.99	222.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	3,554.11	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,554.11	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	3,554.11	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,664,373.34	2,667,935.00	0.1%
5) TOTAL, REVENUES			2,664,373.34	2,667,935.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,112,485.37	6,802,593.99	222.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,112,485.37	6,802,593.99	222.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			551,887.97	(4,134,658.99)	-849.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,554.11	New
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	3,554.11	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,887.97	(4,131,104.88)	-848.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,529,479.27	4,081,367.24	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,529,479.27	4,081,367.24	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,529,479.27	4,081,367.24	15.6%
2) Ending Balance, June 30 (E + F1e)			4,081,367.24	(49,737.64)	-101.2%
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	4,081,367.24	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(49,737.64)	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	4,081,367.24	0.00
Total, Restricted Balance		4,081,367.24	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	523,372.33	465,323.56	-11.1%
5) TOTAL, REVENUES			523,372.33	465,323.56	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	26,935,642.02	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	26,935,642.02	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			523,372.33	(26,470,318.46)	-5157.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,714,114.60	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			(1,714,114.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,190,742.27)	(26,470,318.46)	2123.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,586,817.66	26,396,075.39	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,586,817.66	26,396,075.39	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,586,817.66	26,396,075.39	-4.3%
2) Ending Balance, June 30 (E + F1e)			26,396,075.39	(74,243.07)	-100.3%
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	26,396,075.39	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(74,243.07)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,246,577.78		
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	149,497.61		
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			26,396,075.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,396,075.39		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	523,372.33	465,323.56	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			523,372.33	465,323.56	-11.1%
TOTAL, REVENUES			523,372.33	465,323.56	-11.1%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,935,642.02	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	26,935,642.02	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	26,935,642.02	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,714,114.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,714,114.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,714,114.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	523,372.33	465,323.56	-11.1%
5) TOTAL, REVENUES			523,372.33	465,323.56	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	26,935,642.02	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	26,935,642.02	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			523,372.33	(26,470,318.46)	-5157.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,714,114.60	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			(1,714,114.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,190,742.27)	(26,470,318.46)	2123.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,586,817.66	26,396,075.39	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,586,817.66	26,396,075.39	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,586,817.66	26,396,075.39	-4.3%
2) Ending Balance, June 30 (E + F1e)			26,396,075.39	(74,243.07)	-100.3%
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	26,396,075.39	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(74,243.07)	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	26,396,075.39	0.00
Total, Restricted Balance		26,396,075.39	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	227,207.04	174,784.80	-23.1%
5) TOTAL, REVENUES			227,207.04	174,784.80	-23.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	539,251.29	398,898.00	-26.0%
6) Capital Outlay		6000-6999	959,084.78	10,088,909.23	951.9%
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			1,498,336.07	10,487,807.23	600.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,271,129.03)	(10,313,022.43)	711.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,714,114.60	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	22,780.79	New
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			1,714,114.60	(22,780.79)	-101.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,985.57	(10,335,803.22)	-2433.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,892,817.65	10,335,803.22	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,892,817.65	10,335,803.22	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,892,817.65	10,335,803.22	4.5%
2) Ending Balance, June 30 (E + F1e)			10,335,803.22	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,335,803.22	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,780,701.80		
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	84,589.20		
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			10,865,291.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	529,487.78		
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			529,487.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,335,803.22		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	207,167.04	154,744.80	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,040.00	20,040.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			227,207.04	174,784.80	-23.1%
TOTAL, REVENUES			227,207.04	174,784.80	-23.1%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(2,080.00)	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,099.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	455,232.29	398,898.00	-12.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			539,251.29	398,898.00	-26.0%
CAPITAL OUTLAY					
Land		6100	0.00	20,380.00	New
Land Improvements		6170	321,231.29	0.00	-100.0%
Buildings and Improvements of Buildings		6200	621,015.72	10,068,529.23	1521.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,837.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			959,084.78	10,088,909.23	951.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,498,336.07	10,487,807.23	600.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,714,114.60	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,714,114.60	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	22,780.79	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	22,780.79	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,714,114.60	(22,780.79)	-101.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	227,207.04	174,784.80	-23.1%
5) TOTAL, REVENUES			227,207.04	174,784.80	-23.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,498,336.07	10,487,807.23	600.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,498,336.07	10,487,807.23	600.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,271,129.03)	(10,313,022.43)	711.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,714,114.60	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	22,780.79	New
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			1,714,114.60	(22,780.79)	-101.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			442,985.57	(10,335,803.22)	-2433.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,892,817.65	10,335,803.22	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,892,817.65	10,335,803.22	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,892,817.65	10,335,803.22	4.5%
2) Ending Balance, June 30 (E + F1e)			10,335,803.22	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,335,803.22	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	10,335,803.22	0.00
Total, Restricted Balance		10,335,803.22	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	112,582.39	186,500.00	65.7%
6) Capital Outlay		6000-6999	0.00	53,645,176.94	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,582.39	53,831,676.94	47715.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,582.39)	(53,831,676.94)	47715.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	75,319,372.20	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,319,372.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,206,789.81	(53,831,676.94)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	75,206,789.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	75,206,789.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	75,206,789.81	New
2) Ending Balance, June 30 (E + F1e)			75,206,789.81	21,375,112.87	-71.6%
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	75,206,789.81	21,375,112.87	-71.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	75,206,789.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			75,206,789.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			75,206,789.81		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	112,582.39	186,500.00	65.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,582.39	186,500.00	65.7%
CAPITAL OUTLAY					
Land		6100	0.00	1,672,314.41	New
Land Improvements		6170	0.00	169,500.00	New
Buildings and Improvements of Buildings		6200	0.00	51,803,362.53	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	53,645,176.94	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			112,582.39	53,831,676.94	47715.4%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	75,319,372.20	0.00	-100.0%
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			75,319,372.20	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,319,372.20	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	53,831,676.94	New
9) Other Outgo	9000-9999	Except 7600-7699	112,582.39	0.00	-100.0%
10) TOTAL, EXPENDITURES			112,582.39	53,831,676.94	47715.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,582.39)	(53,831,676.94)	47715.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	75,319,372.20	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,319,372.20	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,206,789.81	(53,831,676.94)	-171.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	75,206,789.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	75,206,789.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	75,206,789.81	New
2) Ending Balance, June 30 (E + F1e)			75,206,789.81	21,375,112.87	-71.6%
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	75,206,789.81	21,375,112.87	-71.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	75,206,789.81	21,375,112.87
Total, Restricted Balance		75,206,789.81	21,375,112.87

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	175,069.28	115,358.00	-34.1%
4) Other Local Revenue		8600-8799	19,862,332.54	12,438,583.19	-37.4%
5) TOTAL, REVENUES			20,037,401.82	12,553,941.19	-37.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	17,888,434.26	15,327,491.08	-14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,888,434.26	15,327,491.08	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,148,967.56	(2,773,549.89)	-229.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,148,967.56	(2,773,549.89)	-229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,961,058.96	22,110,026.52	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,961,058.96	22,110,026.52	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,961,058.96	22,110,026.52	10.8%
2) Ending Balance, June 30 (E + F1e)			22,110,026.52	19,336,476.63	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,110,026.52	19,336,476.63	-12.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,110,026.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,110,026.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,110,026.52		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	175,069.28	115,358.00	-34.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			175,069.28	115,358.00	-34.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	17,844,989.15	8,565,685.59	-52.0%
Unsecured Roll		8612	936,247.39	934,294.12	-0.2%
Prior Years' Taxes		8613	(25,309.03)	4,900.00	-119.4%
Supplemental Taxes		8614	692,467.60	281,703.48	-59.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	158,622.29	152,000.00	-4.2%
Interest		8660	255,315.14	2,500,000.00	879.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,862,332.54	12,438,583.19	-37.4%
TOTAL, REVENUES			20,037,401.82	12,553,941.19	-37.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,330,000.00	6,538,624.20	-21.5%
Bond Interest and Other Service Charges		7434	9,558,434.26	8,788,866.88	-8.1%
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)			17,888,434.26	15,327,491.08	-14.3%
TOTAL, EXPENDITURES			17,888,434.26	15,327,491.08	-14.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	175,069.28	115,358.00	-34.1%
4) Other Local Revenue		8600-8799	19,862,332.54	12,438,583.19	-37.4%
5) TOTAL, REVENUES			20,037,401.82	12,553,941.19	-37.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,888,434.26	15,327,491.08	-14.3%
10) TOTAL, EXPENDITURES			17,888,434.26	15,327,491.08	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,148,967.56	(2,773,549.89)	-229.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,148,967.56	(2,773,549.89)	-229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,961,058.96	22,110,026.52	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,961,058.96	22,110,026.52	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,961,058.96	22,110,026.52	10.8%
2) Ending Balance, June 30 (E + F1e)			22,110,026.52	19,336,476.63	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,110,026.52	19,336,476.63	-12.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	22,110,026.52	19,336,476.63
Total, Restricted Balance		22,110,026.52	19,336,476.63

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,968,634.34	30,567,423.00	2.0%
3) Other State Revenue		8300-8599	2,025,731.51	2,069,979.00	2.2%
4) Other Local Revenue		8600-8799	1,459,092.17	1,570,705.00	7.6%
5) TOTAL, REVENUES			33,453,458.02	34,208,107.00	2.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,640,381.25	11,335,180.00	6.5%
3) Employee Benefits		3000-3999	6,573,633.76	5,899,912.00	-10.2%
4) Books and Supplies		4000-4999	14,642,754.70	14,610,661.45	-0.2%
5) Services and Other Operating Expenses		5000-5999	(13,297.25)	369,849.55	-2881.4%
6) Depreciation		6000-6999	727,321.97	703,878.00	-3.2%
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	1,254,397.47	1,288,626.00	2.7%
9) TOTAL, EXPENSES			33,825,191.90	34,208,107.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(371,733.88)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(371,733.88)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,234,349.56	8,862,615.68	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,234,349.56	8,862,615.68	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,234,349.56	8,862,615.68	-4.0%
2) Ending Net Position, June 30 (E + F1e)			8,862,615.68	8,862,615.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,309,091.00	3,309,091.00	0.0%
b) Restricted Net Position		9797	19,311,300.88	19,311,300.88	0.0%
c) Unrestricted Net Position		9790	(13,757,776.20)	(13,757,776.20)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,234,802.26		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,193,484.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	294,310.34		
6) Stores		9320	1,681,512.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(6,799,792.86)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	8,698,157.76		
g) Accumulated Depreciation - Equipment		9445	(7,431,211.07)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			25,722,711.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,809,819.00		
2) TOTAL, DEFERRED OUTFLOWS			5,809,819.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	965,637.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,071,985.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,402.13		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	17,255,082.00		
b) Total/Net OPEB Liability		9664	2,298,021.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			22,626,128.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	43,786.00		
2) TOTAL, DEFERRED INFLOWS			43,786.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			8,862,615.68		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	28,228,025.77	28,385,495.00	0.6%
Donated Food Commodities		8221	1,740,608.57	2,181,928.00	25.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,968,634.34	30,567,423.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,025,731.51	2,069,979.00	2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,025,731.51	2,069,979.00	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,196,009.09	1,353,375.00	13.2%
Interest		8660	251,507.51	215,879.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,575.57	1,451.00	-87.5%
TOTAL, OTHER LOCAL REVENUE			1,459,092.17	1,570,705.00	7.6%
TOTAL, REVENUES			33,453,458.02	34,208,107.00	2.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,858,431.96	8,385,925.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	1,884,337.59	1,990,336.00	5.6%
Clerical, Technical and Office Salaries		2400	859,191.31	904,839.00	5.3%
Other Classified Salaries		2900	38,420.39	54,080.00	40.8%
TOTAL, CLASSIFIED SALARIES			10,640,381.25	11,335,180.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,316,893.43	2,167,742.00	-34.6%
OASDI/Medicare/Alternative		3301-3302	695,741.82	818,932.00	17.7%
Health and Welfare Benefits		3401-3402	1,738,266.12	2,453,860.00	41.2%
Unemployment Insurance		3501-3502	5,016.75	5,267.00	5.0%
Workers' Compensation		3601-3602	211,883.20	217,672.00	2.7%
OPEB, Allocated		3701-3702	95,519.07	109,304.00	14.4%
OPEB, Active Employees		3751-3752	510,313.37	127,135.00	-75.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,573,633.76	5,899,912.00	-10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	329.99	259.00	-21.5%
Materials and Supplies		4300	512,919.94	291,928.00	-43.1%
Noncapitalized Equipment		4400	282,877.29	199,944.00	-29.3%
Food		4700	13,846,627.48	14,118,530.45	2.0%
TOTAL, BOOKS AND SUPPLIES			14,642,754.70	14,610,661.45	-0.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,250.52	13,643.00	-25.2%
Dues and Memberships		5300	6,841.56	13,310.00	94.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	423,762.15	471,148.00	11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,777.41	120,824.00	-12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(970,674.86)	(658,764.45)	-32.1%
Professional/Consulting Services and Operating Expenditures		5800	322,120.03	362,120.00	12.4%
Communications		5900	48,625.94	47,569.00	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(13,297.25)	369,849.55	-2881.4%
DEPRECIATION					
Depreciation Expense		6900	727,321.97	703,878.00	-3.2%
TOTAL, DEPRECIATION			727,321.97	703,878.00	-3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,254,397.47	1,288,626.00	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,254,397.47	1,288,626.00	2.7%
TOTAL, EXPENSES			33,825,191.90	34,208,107.00	1.1%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,968,634.34	30,567,423.00	2.0%
3) Other State Revenue		8300-8599	2,025,731.51	2,069,979.00	2.2%
4) Other Local Revenue		8600-8799	1,459,092.17	1,570,705.00	7.6%
5) TOTAL, REVENUES			33,453,458.02	34,208,107.00	2.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		32,067,964.39	31,931,488.00	-0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,931.45	491,225.00	4846.2%
7) General Administration	7000-7999		1,254,397.47	1,288,626.00	2.7%
8) Plant Services	8000-8999		492,898.59	496,768.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			33,825,191.90	34,208,107.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(371,733.88)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(371,733.88)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,234,349.56	8,862,615.68	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,234,349.56	8,862,615.68	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,234,349.56	8,862,615.68	-4.0%
2) Ending Net Position, June 30 (E + F1e)			8,862,615.68	8,862,615.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,309,091.00	3,309,091.00	0.0%
b) Restricted Net Position		9797	19,311,300.88	19,311,300.88	0.0%
c) Unrestricted Net Position		9790	(13,757,776.20)	(13,757,776.20)	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	18,770,307.42	18,770,307.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	540,993.46	540,993.46
Total, Restricted Net Position		19,311,300.88	19,311,300.88

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,728,125.21	18,410,440.17	3.8%
5) TOTAL, REVENUES			17,728,125.21	18,410,440.17	3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	502,596.06	567,017.00	12.8%
3) Employee Benefits		3000-3999	237,215.15	299,882.00	26.4%
4) Books and Supplies		4000-4999	20,677.12	20,861.21	0.9%
5) Services and Other Operating Expenses		5000-5999	7,192,323.76	17,522,679.96	143.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,952,812.09	18,410,440.17	131.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,775,313.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,775,313.12	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,672,150.54	45,447,463.66	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,672,150.54	45,447,463.66	27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,672,150.54	45,447,463.66	27.4%
2) Ending Net Position, June 30 (E + F1e)			45,447,463.66	45,447,463.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,447,463.66	45,447,463.66	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,987,566.42		
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	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	982,731.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,429,033.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			68,899,331.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	23,442,591.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,276.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			23,451,867.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			45,447,463.66		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,095,907.12	707,870.93	-35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,590,757.63	17,702,569.24	6.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,460.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,728,125.21	18,410,440.17	3.8%
TOTAL, REVENUES			17,728,125.21	18,410,440.17	3.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,598.40	137,650.00	5.4%
Clerical, Technical and Office Salaries		2400	347,460.61	429,367.00	23.6%
Other Classified Salaries		2900	24,537.05	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			502,596.06	567,017.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,215.31	117,261.00	37.6%
OASDI/Medicare/Alternative		3301-3302	37,007.80	43,344.00	17.1%
Health and Welfare Benefits		3401-3402	93,662.12	114,902.00	22.7%
Unemployment Insurance		3501-3502	250.68	284.00	13.3%
Workers' Compensation		3601-3602	10,063.09	11,340.00	12.7%
OPEB, Allocated		3701-3702	4,978.24	5,914.00	18.8%
OPEB, Active Employees		3751-3752	6,037.91	6,837.00	13.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			237,215.15	299,882.00	26.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	3,007.27	2,000.00	-33.5%
Materials and Supplies		4300	12,208.45	10,265.72	-15.9%
Noncapitalized Equipment		4400	5,461.40	8,595.49	57.4%
TOTAL, BOOKS AND SUPPLIES			20,677.12	20,861.21	0.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,714.93	4,740.00	-17.1%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	284,461.00	780,000.00	174.2%
Operations and Housekeeping Services		5500	175.00	300.00	71.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	421.70	4,034.28	856.7%
Transfers of Direct Costs - Interfund		5750	1,814.05	4,691.91	158.6%
Professional/Consulting Services and Operating Expenditures		5800	6,899,737.08	16,727,488.42	142.4%
Communications		5900	0.00	925.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,192,323.76	17,522,679.96	143.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,952,812.09	18,410,440.17	131.5%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,728,125.21	18,410,440.17	3.8%
5) TOTAL, REVENUES			17,728,125.21	18,410,440.17	3.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,952,812.09	18,410,440.17	131.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,952,812.09	18,410,440.17	131.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,775,313.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,775,313.12	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,672,150.54	45,447,463.66	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,672,150.54	45,447,463.66	27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,672,150.54	45,447,463.66	27.4%
2) Ending Net Position, June 30 (E + F1e)			45,447,463.66	45,447,463.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,447,463.66	45,447,463.66	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	45,447,463.66	45,447,463.66
Total, Restricted Net Position		45,447,463.66	45,447,463.66

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,856.52	4,000.00	-49.1%
5) TOTAL, REVENUES			7,856.52	4,000.00	-49.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,400.00	2,400.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,400.00	2,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,456.52	1,600.00	-70.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,456.52	1,600.00	-70.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	402,219.26	407,675.78	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,219.26	407,675.78	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			402,219.26	407,675.78	1.4%
2) Ending Net Position, June 30 (E + F1e)			407,675.78	409,275.78	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	407,675.78	409,275.78	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	405,374.35		
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	2,301.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			407,675.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			407,675.78		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,856.52	4,000.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,856.52	4,000.00	-49.1%
TOTAL, REVENUES			7,856.52	4,000.00	-49.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	2,400.00	2,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,400.00	2,400.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,400.00	2,400.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,856.52	4,000.00	-49.1%
5) TOTAL, REVENUES			7,856.52	4,000.00	-49.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,400.00	2,400.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,400.00	2,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,456.52	1,600.00	-70.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,456.52	1,600.00	-70.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	402,219.26	407,675.78	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,219.26	407,675.78	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			402,219.26	407,675.78	1.4%
2) Ending Net Position, June 30 (E + F1e)			407,675.78	409,275.78	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	407,675.78	409,275.78	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	407,675.78	409,275.78
Total, Restricted Net Position		407,675.78	409,275.78

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	46,104.35	45,957.02	46,332.56	45,776.50	45,776.50	46,052.05
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	46,104.35	45,957.02	46,332.56	45,776.50	45,776.50	46,052.05
5. District Funded County Program ADA						
a. County Community Schools	3.28	3.13	3.28	3.61	3.61	3.61
b. Special Education-Special Day Class	0.96	0.97	0.96			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.10	0.10	0.10			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.06	1.98	2.06			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.40	6.18	6.40	3.61	3.61	3.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,110.75	45,963.20	46,338.96	45,780.11	45,780.11	46,055.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals P-2 ADA	2018-19 Unaudited Actuals Annual ADA	2018-19 Unaudited Actuals Funded ADA	2019-20 Budget Estimated P-2 ADA	2019-20 Budget Estimated Annual ADA	2019-20 Budget Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	21,325,317.00	(4,428,211.00)	16,897,106.00			16,897,106.00
Total capital assets not being depreciated	53,477,149.81	(4,428,211.00)	49,048,938.81	0.00	0.00	49,048,938.81
Capital assets being depreciated:						
Land Improvements	53,327,518.00	2,520,375.00	55,847,893.00			55,847,893.00
Buildings	1,090,197,958.00	22,306,851.00	1,112,504,809.00			1,112,504,809.00
Equipment	42,668,786.00	1,738,330.00	44,407,116.00			44,407,116.00
Total capital assets being depreciated	1,186,194,262.00	26,565,556.00	1,212,759,818.00	0.00	0.00	1,212,759,818.00
Accumulated Depreciation for:						
Land Improvements	(37,184,980.00)	(1,456,448.00)	(38,641,428.00)			(38,641,428.00)
Buildings	(190,968,263.00)	(27,027,092.00)	(217,995,355.00)			(217,995,355.00)
Equipment	(28,590,690.00)	(1,325,642.00)	(29,916,332.00)			(29,916,332.00)
Total accumulated depreciation	(256,743,933.00)	(29,809,182.00)	(286,553,115.00)	0.00	0.00	(286,553,115.00)
Total capital assets being depreciated, net	929,450,329.00	(3,243,626.00)	926,206,703.00	0.00	0.00	926,206,703.00
Governmental activity capital assets, net	982,927,478.81	(7,671,837.00)	975,255,641.81	0.00	0.00	975,255,641.81
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	7,836,030.06		7,836,030.06	927,014.70	64,887.00	8,698,157.76
Total capital assets being depreciated	16,677,967.23	0.00	16,677,967.23	927,014.70	64,887.00	17,540,094.93
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(6,356,404.00)		(6,356,404.00)		443,388.36	(6,799,792.36)
Equipment	(7,147,277.46)		(7,147,277.46)		283,933.61	(7,431,211.07)
Total accumulated depreciation	(13,503,681.46)	0.00	(13,503,681.46)	0.00	727,321.97	(14,231,003.43)
Total capital assets being depreciated, net	3,174,285.77	0.00	3,174,285.77	927,014.70	792,208.97	3,309,091.50
Business-type activity capital assets, net	3,174,285.77	0.00	3,174,285.77	927,014.70	792,208.97	3,309,091.50

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)	55.00%
	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 2020-21 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	$313,028,433.01
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$313,028,433.01
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	3.71%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

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

For County Office of Education:	For School District:
Thomas Cassida	Jayne Christakos
Name	Name
Director, Business Service	Associate Superintendent, Bus
Title	Title
(909) 386-9676	(909) 381-1164
Telephone	Telephone
Thomas_Cassida@sbcss.net	jayne.christakos@sbcusd.k12.
E-mail Address	E-mail Address

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESEA Title 1	Indian Education	Mental Health Services - SB 87	VEA CARL Perkins	CA Promise Grant	Prepare and Prevent	ESSA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4510	3327	3550	5814	5818	3182
REVENUE OBJECT	8290	8290	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Varies	879-505	878-508	748-512	878-514	799-518	920-523
AWARD							
1. Prior Year Carryover	4,227,103.11	7,005.40	0.00	0.00	0.00	218,895.93	0.00
2. a. Current Year Award	31,509,566.00	57,471.00	564,369.00	685,356.00	223,677.00	669,601.00	862,210.00
b. Transferability (ESSA)							
c. Other Adjustments					6.61		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	31,509,566.00	57,471.00	564,369.00	685,356.00	223,683.61	669,601.00	862,210.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	35,736,669.11	64,476.40	564,369.00	685,356.00	223,683.61	888,496.93	862,210.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	30,163,949.11	43,662.42	0.00	3,361.13	96,635.67	455,679.30	215,553.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,163,949.11	43,662.42	0.00	3,361.13	96,635.67	455,679.30	215,553.00
EXPENDITURES							
9. Donor-Authorized Expenditures	31,489,389.72	64,476.40	564,369.00	685,356.00	132,499.87	546,856.98	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	31,489,389.72	64,476.40	564,369.00	685,356.00	132,499.87	546,856.98	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,325,440.61)	(20,813.98)	(564,369.00)	(681,994.87)	(35,864.20)	(91,177.68)	215,553.00
a. Unearned Revenue							215,553.00
b. Accounts Payable							
c. Accounts Receivable	1,325,440.61	20,813.98	564,369.00	681,994.87	35,864.20	91,177.68	
14. Unused Grant Award Calculation (line 4 minus line 9)	4,247,279.39	0.00	0.00	0.00	91,183.74	341,639.95	862,210.00
15. If Carryover is allowed, enter line 14 amount here	4,247,279.39				0.00	341,639.95	862,210.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,489,389.72	64,476.40	564,369.00	685,356.00	132,499.87	546,856.98	0.00

FEDERAL PROGRAM NAME	Alternate Dispute Resolution	Title II Human Resources	Title III Immigrant Education	Title III LEP	Title IV, Student Support	21st ASSETS	TPP: Dept Rehab
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3395	4035	4201	4203	4127	4124	3410
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	878-532	536-537/541-542	778-543	544-549	550	566-567	896-568
AWARD							
1. Prior Year Carryover	15,823.00	1,318,585.58	69,309.99	0.00	0.00	0.00	92,905.72
2. a. Current Year Award	15,865.00	3,084,405.00	0.00	1,377,978.00	2,085,601.00	2,221,900.00	316,583.28
b. Transferability (ESSA)							(206.37)
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,865.00	3,084,405.00	0.00	1,377,978.00	2,085,601.00	2,221,900.00	316,376.91
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	31,688.00	4,402,990.58	69,309.99	1,377,978.00	2,085,601.00	2,221,900.00	409,282.63
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	892,833.58	6,860.99	0.00		0.00	92,905.72
6. Cash Received in Current Year	0.00	1,592,099.00	32,210.00	1,377,978.00	1,015,250.00	1,989,710.00	267,201.38
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	2,484,932.58	39,070.99	1,377,978.00	1,015,250.00	1,989,710.00	360,107.10
EXPENDITURES							
9. Donor-Authorized Expenditures	12,645.98	3,472,463.50	69,309.99	1,377,978.00	867,240.91	2,221,900.00	391,795.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,645.98	3,472,463.50	69,309.99	1,377,978.00	867,240.91	2,221,900.00	391,795.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,645.98)	(987,530.92)	(30,239.00)	0.00	148,009.09	(232,190.00)	(31,688.73)
a. Unearned Revenue					148,009.09		
b. Accounts Payable							
c. Accounts Receivable	12,645.98	987,530.92	30,239.00			232,190.00	31,688.73
14. Unused Grant Award Calculation (line 4 minus line 9)	19,042.02	930,527.08	0.00	0.00	1,218,360.09	0.00	17,486.80
15. If Carryover is allowed, enter line 14 amount here	15,865.00						17,486.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,645.98	3,472,463.50	69,309.99	1,377,978.00	867,240.91	2,221,900.00	391,795.83

FEDERAL PROGRAM NAME	We Can Work	Early Intervention	Preschool Expansion	Preschool Staff Development	Special Ed IDEA	**TOTAL**
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5815	3385	3315	3345	3310	
REVENUE OBJECT	8290	8182	8182	8182	8181	
LOCAL DESCRIPTION (if any)	896-569	878-588	878-592	878-594	878-801	
AWARD						
1. Prior Year Carryover	48,788.81	0.00	0.00	0.00	0.00	5,998,417.54
2. a. Current Year Award	64,665.00	59,697.00	169,162.00	1,824.00	10,040,689.00	54,010,619.28
b. Transferability (ESSA)	206.37					0.00
c. Other Adjustments						6.61
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	64,871.37	59,697.00	169,162.00	1,824.00	10,040,689.00	54,010,625.89
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	113,660.18	59,697.00	169,162.00	1,824.00	10,040,689.00	60,009,043.43
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00		0.00	992,600.29
6. Cash Received in Current Year	0.00	(29,848.00)	0.00	0.00	0.00	37,223,441.01
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	(29,848.00)	0.00	0.00	0.00	38,216,041.30
EXPENDITURES						
9. Donor-Authorized Expenditures	41,536.25	59,697.00	169,162.00	1,824.00	10,040,689.00	52,209,190.43
10. Non Donor-Authorized Expenditures					2,003,025.64	2,003,025.64
11. Total Expenditures (lines 9 & 10)	41,536.25	59,697.00	169,162.00	1,824.00	12,043,714.64	54,212,216.07
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(41,536.25)	(89,545.00)	(169,162.00)	(1,824.00)	(10,040,689.00)	(13,993,149.13)
a. Unearned Revenue						363,562.09
b. Accounts Payable						0.00
c. Accounts Receivable	41,536.25	89,545.00	169,162.00	1,824.00	10,040,689.00	14,356,711.22
14. Unused Grant Award Calculation (line 4 minus line 9)	72,123.93	0.00	0.00	0.00	0.00	7,799,853.00
15. If Carryover is allowed, enter line 14 amount here	71,917.56					5,556,398.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,536.25	59,697.00	169,162.00	1,824.00	10,040,689.00	52,209,190.43

STATE PROGRAM NAME	STRS on Behalf Pension Contribution	Workability 1 Program	Infant Diescretionary	After School Kids Code	ASES	Cardinal Partnership Public Safety	Cardinal Partnership Academy
RESOURCE CODE	7690	6520	6515	6011	6010	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	0	896-437	878-439	747-458	452/459	406-479	406-480
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	13,332.24	6,154.59
2. a. Current Year Award	47,984,014.00	389,360.00	12,209.00	100,000.00	9,441,443.26	75,600.00	75,600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	47,984,014.00	389,360.00	12,209.00	100,000.00	9,441,443.26	75,600.00	75,600.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	47,984,014.00	389,360.00	12,209.00	100,000.00	9,441,443.26	88,932.24	81,754.59
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00			0.00	0.00	4,513.27	0.00
6. Cash Received in Current Year	47,984,014.00	292,020.00	0.00	40,000.00	8,483,928.97	75,285.00	43,954.39
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	47,984,014.00	292,020.00	0.00	40,000.00	8,483,928.97	79,798.27	43,954.39
EXPENDITURES							
9. Donor-Authorized Expenditures	47,984,014.00	389,360.00	12,209.00	0.00	9,426,587.74	80,144.13	71,695.82
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	47,984,014.00	389,360.00	12,209.00	0.00	9,426,587.74	80,144.13	71,695.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(97,340.00)	(12,209.00)	40,000.00	(942,658.77)	(345.86)	(27,741.43)
a. Unearned Revenue				40,000.00			
b. Accounts Payable							
c. Accounts Receivable		97,340.00	12,209.00		942,658.77	345.86	27,741.43
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	100,000.00	14,855.52	8,788.11	10,058.77
15. If Carryover is allowed, enter line 14 amount here				100,000.00	0.00	8,788.11	10,058.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47,984,014.00	389,360.00	12,209.00	0.00	9,426,587.74	80,144.13	71,695.82

STATE PROGRAM NAME	CA Partnership Educators for Tomorrow	CTEIG	Academies: Clean Technology	**TOTAL**
RESOURCE CODE	7220	6387	6386	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	410-481	485	410-495	
AWARD				
1. Prior Year Carryover	32,042.87	6,548,565.99	0.00	6,600,095.69
2. a. Current Year Award	75,600.00	1,187,574.43	136,650.00	59,478,050.69
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,600.00	1,187,574.43	136,650.00	59,478,050.69
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	107,642.87	7,736,140.42	136,650.00	66,078,146.38
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	6,548,565.99	0.00	6,553,079.26
6. Cash Received in Current Year	69,842.67	0.00	68,325.00	57,057,370.03
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	69,842.67	6,548,565.99	68,325.00	63,610,449.29
EXPENDITURES				
9. Donor-Authorized Expenditures	82,654.47	6,226,881.91	136,650.00	64,410,197.07
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	82,654.47	6,226,881.91	136,650.00	64,410,197.07
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,811.80)	321,684.08	(68,325.00)	(799,747.78)
a. Unearned Revenue		321,684.08		361,684.08
b. Accounts Payable				0.00
c. Accounts Receivable	12,811.80		68,325.00	1,161,431.86
14. Unused Grant Award Calculation (line 4 minus line 9)	24,988.40	1,509,258.51	0.00	1,667,949.31
15. If Carryover is allowed, enter line 14 amount here	24,988.40	1,509,258.51		1,653,093.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	82,654.47	6,226,881.91	136,650.00	64,410,197.07

LOCAL PROGRAM NAME	CETF - CA Emerging	Packard Foundation	After School Donations	Edison International	Child Development	Richardson Donation	Kaiser Grant
RESOURCE CODE	9074	9053	9063	9040	9042	9048	9054
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	854-044	747-145	747-146	136-226	871-250	312-305	802-308
AWARD							
1. Prior Year Carryover	119,745.94	126,343.15	96,151.50	1,774.66	2,703.59	3,980.12	0.00
2. a. Current Year Award	93,769.16	0.00	12,149.41	0.00	984.20	370.00	20,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,769.16	0.00	12,149.41	0.00	984.20	370.00	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	213,515.10	126,343.15	108,300.91	1,774.66	3,687.79	4,350.12	20,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	119,745.94	126,343.15	96,151.50	1,774.66	2,703.59	3,980.12	0.00
6. Cash Received in Current Year	93,769.16		12,149.41	0.00	984.20	370.00	20,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	213,515.10	126,343.15	108,300.91	1,774.66	3,687.79	4,350.12	20,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	31,160.62	45,178.46	71,762.71	1,350.50	386.11	3,980.12	15,411.89
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	31,160.62	45,178.46	71,762.71	1,350.50	386.11	3,980.12	15,411.89
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	182,354.48	81,164.69	36,538.20	424.16	3,301.68	370.00	4,588.11
a. Unearned Revenue	182,354.48	81,164.69	36,538.20	424.16	3,301.68	370.00	4,588.11
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	182,354.48	81,164.69	36,538.20	424.16	3,301.68	370.00	4,588.11
15. If Carryover is allowed, enter line 14 amount here	182,354.48	81,164.69	36,538.20	424.16	3,301.68	370.00	4,588.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,160.62	45,178.46	71,762.71	1,350.50	386.11	3,980.12	15,411.89

LOCAL PROGRAM NAME	Vanir Foundation	The Calif Endowment @ Sierra	i3BARR Scale Up	Discover Brighter Futures	Social & Emotional Learning Project	**TOTAL**
RESOURCE CODE	9076	9068	9081	9065	9087	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	199-319	504-321	406-329	Varies	404-344	
AWARD						
1. Prior Year Carryover	122.03	1,142.87	1,257.69	24,058.42	0.00	377,279.97
2. a. Current Year Award	22,574.35	0.00	5,000.00	0.00	5,000.00	159,847.12
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,574.35	0.00	5,000.00	0.00	5,000.00	159,847.12
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	22,696.38	1,142.87	6,257.69	24,058.42	5,000.00	537,127.09
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	1,142.87	0.00	24,058.42	0.00	375,900.25
6. Cash Received in Current Year	(8.62)	0.00	2,163.82	0.00	5,000.00	134,427.97
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	(8.62)	1,142.87	2,163.82	24,058.42	5,000.00	510,328.22
EXPENDITURES						
9. Donor-Authorized Expenditures	22,696.38	0.00	5,516.71	1,142.43	4,675.56	203,261.49
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	22,696.38	0.00	5,516.71	1,142.43	4,675.56	203,261.49
12. Amounts Included in Line 6 above for Prior Year Adjustments	8.62					8.62
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(22,696.38)	1,142.87	(3,352.89)	22,915.99	324.44	307,075.35
a. Unearned Revenue		1,142.87		22,915.99	324.44	333,124.62
b. Accounts Payable						0.00
c. Accounts Receivable	22,696.38		3,352.89			26,049.27
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,142.87	740.98	22,915.99	324.44	333,865.60
15. If Carryover is allowed, enter line 14 amount here	0.00	1,142.87	740.98	22,915.99	324.44	333,865.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,687.76	0.00	5,516.71	1,142.43	4,675.56	203,252.87

FEDERAL PROGRAM NAME	Medi-Cal Billing	**TOTAL**
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	828-585	
AWARD		
1. Prior Year Restricted Ending Balance	54,513.89	54,513.89
2. a. Current Year Award	653,860.47	653,860.47
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	653,860.47	653,860.47
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	708,374.36	708,374.36
REVENUES		
5. Cash Received in Current Year	298,763.32	298,763.32
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	355,097.15	355,097.15
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	355,097.15	355,097.15
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	653,860.47	653,860.47
EXPENDITURES		
10. Donor-Authorized Expenditures	273,620.79	273,620.79
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	273,620.79	273,620.79
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	434,753.57	434,753.57

STATE PROGRAM NAME	Maintenance of Facilities	Low-Performing Students Block Grant	College Readiness Block Grant	Communities for School Success	Employees Professional Development	Lottery Income	Special Ed Apportionment
RESOURCE CODE	8150	7510	7338	7085	7311	6300	6500
REVENUE OBJECT	8980	8590	8590	8590	8590	8560	8311/8319/8710
LOCAL DESCRIPTION (if any)	740-076	768-406	879-409	730-455	799-455	700-702	Varies
AWARD							
1. Prior Year Restricted Ending Balance	407,661.34	0.00	1,664,061.08	1,562,889.20	0.00	5,231,761.39	0.00
2. a. Current Year Award	21,500,000.00	1,124,883.00	0.00	0.00	397,322.00	3,402,649.90	27,013,147.00
b. Other Adjustments							940,501.57
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,500,000.00	1,124,883.00	0.00	0.00	397,322.00	3,402,649.90	27,953,648.57
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	21,907,661.34	1,124,883.00	1,664,061.08	1,562,889.20	397,322.00	8,634,411.29	27,953,648.57
REVENUES							
5. Cash Received in Current Year	21,500,000.00	556,251.00	0.00	0.00	397,322.00	2,248,612.54	27,230,708.63
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	568,632.00	0.00	0.00	0.00	1,154,037.36	722,939.94
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	568,632.00	0.00	0.00	0.00	1,154,037.36	722,939.94
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	21,500,000.00	1,124,883.00	0.00	0.00	397,322.00	3,402,649.90	27,953,648.57
EXPENDITURES							
10. Donor-Authorized Expenditures	18,255,705.79	0.00	1,664,061.08	616,585.86	0.00		27,953,648.57
11. Non Donor-Authorized Expenditures							43,383,638.16
12. Total Expenditures (line 10 plus line 11)	18,255,705.79	0.00	1,664,061.08	616,585.86	0.00	0.00	71,337,286.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,651,955.55	1,124,883.00	0.00	946,303.34	397,322.00	8,634,411.29	0.00

STATE PROGRAM NAME	Parent Infant Grant	Mental Health Services	Prop 39 Calif Clean Energy	**TOTAL**
RESOURCE CODE	6510	6512	6230	
REVENUE OBJECT	8311	8590	8590	
LOCAL DESCRIPTION (if any)	878-803	878-807	784-P39	
AWARD				
1. Prior Year Restricted Ending Balance	0.00	5,306,420.93	9,360,339.59	23,533,133.53
2. a. Current Year Award	509,593.00	3,075,676.00	0.00	57,023,270.90
b. Other Adjustments				940,501.57
c. Adj Curr Yr Award (sum lines 2a & 2b)	509,593.00	3,075,676.00	0.00	57,963,772.47
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	509,593.00	8,382,096.93	9,360,339.59	81,496,906.00
REVENUES				
5. Cash Received in Current Year	509,593.00	2,295,697.00	(743,371.00)	53,994,813.17
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	779,979.00	743,371.00	3,968,959.30
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	779,979.00	743,371.00	3,968,959.30
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	509,593.00	3,075,676.00	0.00	57,963,772.47
EXPENDITURES				
10. Donor-Authorized Expenditures	509,593.00	7,391,245.60	1,971,301.40	58,362,141.30
11. Non Donor-Authorized Expenditures	116,012.43			43,499,650.59
12. Total Expenditures (line 10 plus line 11)	625,605.43	7,391,245.60	1,971,301.40	101,861,791.89
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	990,851.33	7,389,038.19	23,134,764.70

LOCAL PROGRAM NAME	Project Inspire Grant	Operation Save a Generation	Asterisk Program	Governor's Challenge	Emmanuel United Methodist	Sanbag	San Manuel Tribal
RESOURCE CODE	9031	9060	9046	9030	9037	9024	9025
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	880-116	880-125	893-126	180-148	828-186	218	219
AWARD							
1. Prior Year Restricted Ending Balance	2,500.00	3,028.93	8,872.19	723.58	800.00	10,743.00	3,517.43
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	3,028.93	8,872.19	723.58	800.00	10,743.00	3,517.43
REVENUES							
5. Cash Received in Current Year	0.00	0.00		0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	8,872.19	0.00	800.00	10,743.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	8,872.19	0.00	800.00	10,743.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,500.00	3,028.93	0.00	723.58	0.00	0.00	3,517.43

LOCAL PROGRAM NAME	Microsoft Settlement	Kaiser Grant	Amazon Logistics Pathway	CA CSETC	California Endowment Sierra	Fine Arts	Jobs for America's Graduates
RESOURCE CODE	9010	9073	9082	9083	9068	9075	9086
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	824-287	304	402-307	884-320	504-321	700-326	408-332
AWARD							
1. Prior Year Restricted Ending Balance	0.00	9,432.32	50,000.00	8,400.00	1,142.87	1,477.80	0.00
2. a. Current Year Award	3,319.60	1,000.00	0.00	39,823.96	0.00		30,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,319.60	1,000.00	0.00	39,823.96	0.00	0.00	30,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,319.60	10,432.32	50,000.00	48,223.96	1,142.87	1,477.80	30,000.00
REVENUES							
5. Cash Received in Current Year	3,319.60	650.00		39,823.96	0.00		30,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	350.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	350.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,319.60	1,000.00	0.00	39,823.96	0.00	0.00	30,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,319.60	5,333.13	0.00	31,423.56	0.00	(101.48)	11,718.83
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,319.60	5,333.13	0.00	31,423.56	0.00	(101.48)	11,718.83
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	5,099.19	50,000.00	16,800.40	1,142.87	1,579.28	18,281.17

LOCAL PROGRAM NAME	Diva's Program Donation	Caled Grant	iCare Lab	CA Scale-Up Multi-Tiered System of Support	**TOTAL**
RESOURCE CODE	9084	9085	9079	9088	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	333	894-334	192-336	788-345	
AWARD					
1. Prior Year Restricted Ending Balance	20,000.00	0.00	3,512.71	0.00	124,150.83
2. a. Current Year Award	0.00	866,050.00	0.00	25,000.00	965,193.56
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	866,050.00	0.00	25,000.00	965,193.56
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	866,050.00	3,512.71	25,000.00	1,089,344.39
REVENUES					
5. Cash Received in Current Year	0.00	866,050.00	0.00	25,000.00	964,843.56
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	350.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	350.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	866,050.00	0.00	25,000.00	965,193.56
EXPENDITURES					
10. Donor-Authorized Expenditures	12,498.15	816,160.60	1,653.08	25,000.00	927,420.66
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	12,498.15	816,160.60	1,653.08	25,000.00	927,420.66
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	7,501.85	49,889.40	1,859.63	0.00	161,923.73

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	293,390,207.22	301	140,925.76	303	293,249,281.46	305	3,920,528.68	3,920,528.68	307	289,328,752.78	309
2000 - Classified Salaries	86,911,870.79	311	688,368.25	313	86,223,502.54	315	8,821,445.46	8,821,445.46	317	77,402,057.08	319
3000 - Employee Benefits	196,568,089.81	321	4,079,421.31	323	192,488,668.50	325	2,231,331.26	2,231,331.26	327	190,257,337.24	329
4000 - Books, Supplies Equip Replace. (6500)	43,992,691.25	331	85,346.51	333	43,907,344.74	335	1,223,646.25	1,245,391.24	337	42,661,953.50	339
5000 - Services. . . & 7300 - Indirect Costs	97,905,100.00	341	1,869,255.80	343	96,035,844.20	345	35,938,330.09	36,012,288.70	347	60,023,555.50	349
				TOTAL	711,904,641.44	365			TOTAL	659,673,656.10	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	225,496,307.65	375
2. Salaries of Instructional Aides Per EC 41011	2100	19,170,624.55	380
3. STRS	3101 & 3102	66,584,503.05	382
4. PERS	3201 & 3202	5,005,238.23	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	4,696,529.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	35,634,612.82	385
7. Unemployment Insurance	3501 & 3502	121,167.72	390
8. Workers' Compensation Insurance	3601 & 3602	4,897,698.12	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	2,908,036.90	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		364,514,718.25	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		1,717,191.27	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		1,717,191.27	396
14. TOTAL SALARIES AND BENEFITS		362,797,526.98	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		55.00%	
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)	55.00%
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)	659,673,656.10
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Resources 9037, 9048, 9053, 9054, 9073 and 9088. Since these expenditures are wholly unrelated to instruction they are being deleted.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	296,117,619.00	5,093,485.00	301,211,104.00		8,330,000.00	292,881,104.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,693,881.00	(5,250,112.00)	47,443,769.00	76,014,631.00		123,458,400.00	
Capital Leases Payable	154,040.94	(701.00)	153,339.94		113,450.86	39,889.08	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	23,248,074.00		23,248,074.00	21,267,381.00	22,042,740.00	22,472,715.00	
Net Pension Liability	625,936,163.00	349,172.00	626,285,335.00	13,500,823.00		639,786,158.00	
Total/Net OPEB Liability	32,861,632.00	52,183,671.00	85,045,303.00	703,465.00		85,748,768.00	
Compensated Absences Payable	3,390,497.63	457,851.00	3,848,348.63	3,749,862.35	3,848,348.63	3,749,862.35	
Governmental activities long-term liabilities	1,034,401,907.57	52,833,366.00	1,087,235,273.57	115,236,162.35	34,334,539.49	1,168,136,896.43	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		15,372,575.00	15,372,575.00	1,882,507.00		17,255,082.00	
Total/Net OPEB Liability		1,928,254.00	1,928,254.00	369,767.00		2,298,021.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	17,300,829.00	17,300,829.00	2,252,274.00	0.00	19,553,103.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	739,936,569.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,426,139.86
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	910,018.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,617,683.07
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	858,936.57
5. Interfund Transfers Out	All	9300	7600-7629	533,030.83
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	940,501.57
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)				22,860,170.18
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	371,733.88
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)				663,021,993.34

Section II - Expenditures Per ADA		**2018-19 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		45,963.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,425.06

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.)	601,867,902.06	12,925.10
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)	601,867,902.06	12,925.10
B. Required effort (Line A.2 times 90%)	541,681,111.85	11,632.59
C. Current year expenditures (Line I.E and Line II.B)	663,021,993.34	14,425.06
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 2020-21 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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		**2017-18 Actual**			**2018-19 Actual**	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	305,862,012.65		305,862,012.65			313,028,433.01
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	46,709.99		46,709.99			46,110.75
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2017-18**			**Adjustments to 2018-19**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		**2018-19 P2 Report**			**2019-20 P2 Estimate**	
1. Total K-12 ADA (Form A, Line A6)	46,110.75		46,110.75	45,780.11		45,780.11
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			46,110.75			45,780.11
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2018-19 Actual**			**2019-20 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	301,802.94		301,802.94	286,370.00		286,370.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	31,500,271.22		31,500,271.22	32,125,437.00		32,125,437.00
5. Unsecured Roll Taxes (Object 8042)	1,450,608.38		1,450,608.38	1,164,153.00		1,164,153.00
6. Prior Years' Taxes (Object 8043)	282,219.68		282,219.68	9,347.00		9,347.00
7. Supplemental Taxes (Object 8044)	1,754,134.00		1,754,134.00	1,525,557.00		1,525,557.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,887,567.81)		(7,887,567.81)	(7,745,774.00)		(7,745,774.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	40,308.18		40,308.18	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	23,906,634.88		23,906,634.88	17,463,065.00		17,463,065.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	51,348,411.47	0.00	51,348,411.47	44,828,155.00	0.00	44,828,155.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	51,348,411.47	0.00	51,348,411.47	44,828,155.00	0.00	44,828,155.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,413,949.62			5,813,389.13
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,413,949.62			5,813,389.13
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	495,961,968.00		495,961,968.00	516,572,623.00		516,572,623.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	44,603.00		44,603.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	496,006,571.00	0.00	496,006,571.00	516,572,623.00	0.00	516,572,623.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	724,447,283.65		724,447,283.65	688,738,989.51		688,738,989.51
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,030,102.14		2,030,102.14	1,800,000.00		1,800,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2018-19 Actual**			**2019-20 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			305,862,012.65			313,028,433.01
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9872			0.9928
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			313,028,433.01			322,739,451.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			51,348,411.47			44,828,155.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			5,533,290.00			5,493,613.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			267,093,971.16			283,724,685.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			267,093,971.16			283,724,685.61
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			894,871.52			860,913.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			52,243,282.99			45,689,068.59
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			266,199,099.64			282,863,772.02
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			52,243,282.99			
b. State Subventions (Line D8)			266,199,099.64			
c. Less: Excluded Appropriations (Line C23)			5,413,949.62			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			313,028,433.01			

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2018-19 Actual**			**2019-20 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			313,028,433.01			322,739,451.48
12. Appropriations Subject to the Limit (Line D9d)			313,028,433.01			

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

Jayne Christakos, Associate Superintendent Bus, Fac, Operations
Gann Contact Person

(909) 381-1164
Contact Phone Number

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) — 17,625,589.70
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 554,735,505.75

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) — 3.18%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	18,657,049.01
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,419,994.36
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	434,243.05
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)	2,018,688.32
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,529,974.74
9.	Carry-Forward Adjustment (Part IV, Line F)	(3,412,354.51)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,117,620.23
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	426,863,703.25
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	99,679,461.52
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	58,595,918.08
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	421,567.04
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	2,284.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,012,848.81
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	859,317.57
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)	174,824.00
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)	61,462,076.44
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,313,908.90
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,614,841.27
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	31,843,472.46
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)	704,844,223.34
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)	4.19%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	3.71%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	29,529,974.74
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(3,722,442.70)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	(2,887,814.84)
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.22%) times Part III, Line B18); zero if positive	(6,824,709.02)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(6,824,709.02)

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

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

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.22%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-3,412,354.51) is applied to the current year calculation and the remainder ($-3,412,354.51) is deferred to one or more future years:	3.71%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-2,274,903.01) is applied to the current year calculation and the remainder ($-4,549,806.01) is deferred to one or more future years:	3.87%
	LEA request for Option 1, Option 2, or Option 3	2
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(3,412,354.51)

Approved indirect cost rate: 4.22%
Highest rate used in any program: 4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	30,019,088.28	1,263,861.49	4.21%
01	3310	11,628,864.56	406,560.00	3.50%
01	3315	162,313.00	6,849.00	4.22%
01	3327	541,517.00	22,852.00	4.22%
01	3345	1,750.15	73.85	4.22%
01	3385	57,280.00	2,417.00	4.22%
01	3395	12,133.98	512.00	4.22%
01	3410	375,934.83	15,861.00	4.22%
01	3550	623,938.36	26,024.34	4.17%
01	4035	3,331,859.05	140,604.45	4.22%
01	4124	356,688.25	13,144.15	3.69%
01	4127	832,158.16	35,082.75	4.22%
01	4201	66,503.54	2,806.45	4.22%
01	4203	1,350,958.82	27,019.18	2.00%
01	4510	60,907.56	2,522.25	4.14%
01	5640	262,541.54	11,079.25	4.22%
01	5810	693,389.80	27,503.30	3.97%
01	6010	2,365,168.39	98,347.04	4.16%
01	6230	7,005.31	295.62	4.22%
01	6386	128,797.51	5,235.29	4.06%
01	6387	4,207,994.79	177,575.00	4.22%
01	6500	66,100,007.86	1,093,795.00	1.65%
01	6510	604,972.43	20,633.00	3.41%
01	6512	6,510,202.13	274,728.00	4.22%
01	6515	11,714.65	494.35	4.22%
01	6520	373,597.00	15,763.00	4.22%
01	7085	591,619.52	24,966.34	4.22%
01	7220	205,418.07	8,316.42	4.05%
01	7338	1,596,681.14	67,379.94	4.22%
01	8150	16,983,989.55	716,724.35	4.22%
01	9010	1,216,582.54	23,337.00	1.92%
11	6391	6,419,777.55	270,915.64	4.22%
11	9010	162,074.73	245.00	0.15%
12	5025	535,496.65	22,602.18	4.22%
12	6105	11,186,906.67	438,046.41	3.92%
61	5310	28,867,916.01	1,218,226.06	4.22%
61	5320	812,732.17	34,297.30	4.22%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,231,761.39	5,231,761.39
2. State Lottery Revenue	8560	7,984,100.64		3,402,649.90	11,386,750.54
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)		7,984,100.64	0.00	8,634,411.29	16,618,511.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	486,995.37			486,995.37
2. Classified Salaries	2000-2999	6,993,141.43			6,993,141.43
3. Employee Benefits	3000-3999	211,996.63			211,996.63
4. Books and Supplies	4000-4999	144,484.67		0.00	144,484.67
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	147,482.54			147,482.54
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)		7,984,100.64	0.00	0.00	7,984,100.64
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	8,634,411.29	8,634,411.29
D. COMMENTS:					

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.

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		31,376,549.05	7,235,515.86	55,160,909.41	36,757,001.76	63,757,659.98	0.00	10,416,916.61
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	2,181.58	2,181.58	2,181.58	2,181.58	2,639.21		7,425.00
3100	Alternative Schools	49.50	49.50	49.50	49.50	46.30		
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools					10.52		
3550	Community Day Schools	11.50	11.50	11.50	11.50	13.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	30.42	30.42	30.42	30.42			
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	575.55	575.55	575.55	575.55	388.37		1,578.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	2.10	2.10	2.10	2.10	2.68		
8500	Child Care and Development Services	6.01	6.01	6.01	6.01	0.03		
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	76.04	76.04	76.04	76.04	60.39		
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		2,932.70	2,932.70	2,932.70	2,932.70	3,160.50	0.00	9,003.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	354,448,766.26	158,931,399.60	513,380,165.86	23,627,343.16		537,007,509.02
3100	Alternative Schools	6,944,983.02	3,137,192.03	10,082,175.05	464,012.88		10,546,187.93
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	(433.65)	212,222.93	211,789.28	9,747.20		221,536.48
3550	Community Day Schools	1,556,605.58	774,100.03	2,330,705.61	107,266.28		2,437,971.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	11,693,518.03	1,353,947.52	13,047,465.55	600,484.72		13,647,950.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	107,966,478.82	35,277,369.08	143,243,847.90	6,592,524.95		149,836,372.85
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	909,804.36	147,532.17	1,057,336.53	48,661.90		1,105,998.43
8500	Child Care and Development Services	387,233.78	268,101.08	655,334.86	30,160.54		685,495.40
Other Costs							
----	Food Services					110,904.36	110,904.36
----	Enterprise					2,284.00	2,284.00
----	Facilities Acquisition & Construction					17,543,847.98	17,543,847.98
----	Other Outgo					1,532,931.45	1,532,931.45
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		4,602,688.23	4,602,688.23	2,641,097.92		7,243,786.15
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,986,206.70)		(1,986,206.70)
----	**Total General Fund and Charter Schools Funds Expenditures**	483,906,956.20	204,704,552.67	688,611,508.87	32,135,092.85	19,189,967.79	739,936,569.51

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	354,306,379.08	108,941.18	2,915.20	0.00	30,530.80	0.00	0.00			0.00	0.00	354,448,766.26
3100	Alternative Schools	6,054,610.01	171,734.92	177,425.12	0.00	541,212.97	0.00	0.00			0.00	0.00	6,944,983.02
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	(387.84)	0.00	0.00	(45.81)	0.00	0.00	0.00			0.00	0.00	(433.65)
3550	Community Day Schools	1,211,815.86	0.00	0.00	127,330.25	103,869.55	0.00	0.00			113,589.92	0.00	1,556,605.58
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	11,068,378.84	357,746.41	0.00	243,087.21	13,955.80	0.00	0.00			10,349.77	0.00	11,693,518.03
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	72,429,837.02	4,224,086.86	345.52	636,089.83	20,439,868.81	10,194,375.62	0.00			41,875.16	0.00	107,966,478.82
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	273,697.02	0.00		636,107.34	0.00	0.00	0.00	909,804.36
8500	Child Care and Development Services	0.00	0.00	0.00	613.43	28,104.94	0.00		346,839.44	0.00	11,675.97	0.00	387,233.78
Total Direct Charged Costs		445,070,632.97	4,862,509.37	180,685.84	1,007,074.91	21,431,239.89	10,194,375.62	0.00	982,946.78	0.00	177,490.82	0.00	483,906,956.20

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	97,098,777.65	53,241,529.44	8,591,092.51	158,931,399.60
3100	Alternative Schools	2,203,169.04	934,022.99	0.00	3,137,192.03
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	212,222.93	0.00	212,222.93
3550	Community Day Schools	511,847.35	262,252.68	0.00	774,100.03
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,353,947.52	0.00	0.00	1,353,947.52
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	25,616,847.18	7,834,697.80	1,825,824.10	35,277,369.08
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	93,467.77	54,064.40	0.00	147,532.17
8500	Child Care and Development Svcs.	267,495.88	605.20	0.00	268,101.08
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	3,384,423.69	1,218,264.54	0.00	4,602,688.23
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		130,529,976.08	63,757,659.98	10,416,916.61	204,704,552.67

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,447,091.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,680,916.08
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,993,291.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	34,121,299.54
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	483,906,956.20
2	Total Allocated Costs (from Form PCR, Column 2, Total)	204,704,552.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	688,611,508.87
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,313,908.90
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,626,293.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	31,843,472.46
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	52,783,674.54
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	741,395,183.41
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.60%

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)	110,904.36				110,904.36
Enterprise (Objects 1000-5999, 6400, and 6500)		2,284.00			2,284.00
Facilities Acquisition & Construction (Objects 1000-6500)			17,543,847.98		17,543,847.98
Other Outgo (Objects 1000-7999)				1,532,931.45	1,532,931.45
Total Other Costs	110,904.36	2,284.00	17,543,847.98	1,532,931.45	19,189,967.79

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA: 36-67876-0000000 San Bernardino City Unified

Selected SELPA: TA

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	589,194.60	0.00	0.00	(1,986,206.70)				
Other Sources/Uses Detail					0.00	533,030.83		
Fund Reconciliation							3,259,484.52	2,026,035.45
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	40,863.63	0.00	271,160.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							107,392.00	396,014.30
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	214,642.58	0.00	460,648.59	0.00				
Other Sources/Uses Detail					533,030.83	0.00		
Fund Reconciliation							533,030.83	641,086.92
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	477,622.96
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	37,520.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,224.27
25 CAPITAL FACILITIES FUND								
Expenditure Detail	541.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5.16
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,714,114.60		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	86,099.00	0.00						
Other Sources/Uses Detail					1,714,114.60	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	(970,674.86)	1,254,397.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							294,310.34	2,071,985.81

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,814.05	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,429,033.64	9,276.46
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	970,674.86	(970,674.86)	1,986,206.70	(1,986,206.70)	2,247,145.43	2,247,145.43	5,623,251.33	5,623,251.33



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

ASA
Charter School

2018-2019
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA Charter School
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 0677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	Susan Lucey
Name	Name	Name
Business Advisor	Director Accounting Services	Principal
Title	Title	Title
(909) 388-5741	(909) 381-1152	(909) 475-3322
Telephone	Telephone	Telephone
Annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	SusanL@asacharterschool.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Susan A. Lucey Date: 9/3/2019
Charter School Official
(Original signature required)

Printed Name: SUSAN A. LUCEY Title: Principal

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, ~~Facilities~~, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette Baker Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA Charter School
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 0677

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Name	Name	Name
Business Advisor	Director Accounting Services	Principal
Title	Title	Title
(909) 388-5741	(909) 381-1152	(909) 475-3322
Telephone	Telephone	Telephone
Annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	SusanL@asacharterschool.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Susan Lucey Title: Principal

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jim Cunningham Title: Director Accounting

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Ballington Academy of the Arts and Sciences

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington Academy of the Arts and Sciences - San Bernardino
CDS #: 36678760133892
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino
Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Nagham Hakeem
Name	Name	Name
Business Advisor	Director, Accounting Services	CFO/Controller
Title	Title	Title
(909) 386-9676	(909) 381-1152	(619) 228-2059
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	nhakeem@voa-swcal.org
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Nagham Hakeem Title: CFO/Controller

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: James Cunningham Title: Director, Accounting

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington Academy of the Arts and Sciences - San Bernardino
CDS #: 36678760133892
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino
Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Nagham Hakeem
Name	Name	Name
Business Advisor	Director, Accounting Services	CFO/Controller
Title	Title	Title
(909) 386-9676	(909) 381-1152	(619) 228-2059
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	nhakeem@voa-swcal.org
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 9/17/2019
Charter School Official
(Original signature required)

Printed Name: Nagham Hakeem Title: CFO/Controller

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10/14/19



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Entrepreneur High School

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Entrepreneur High School
CDS #: 36678760136952
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1922

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	John J. Amdt, CPA
Name	Name	Name
Business Advisor	Director, Accounting Services	Business Representative
Title	Title	Title
(909) 386-9676	(909) 381-1151	(323) 457-0499
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jarndt@iconsm.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 9-5-19
Charter School Official
(Original signature required)

Printed Name: Alex Lucero Title: C.E.O.

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette E. Baker Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1922

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,307,583.00		2,307,583.00
Education Protection Account State Aid - Current Year	8012	41,598.00		41,598.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	113,273.00		113,273.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,462,454.00	0.00	2,462,454.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		434,802.00	434,802.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		98,414.40	98,414.40
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	533,216.40	533,216.40
3. Other State Revenues				
Special Education - State	StateRevSE		103,829.07	103,829.07
All Other State Revenues	StateRevAO	12,500.00	246,932.54	259,432.54
Total, Other State Revenues		12,500.00	350,761.61	363,261.61
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	169,480.23	0.00	169,480.23
Total, Local Revenues		169,480.23	0.00	169,480.23
5. TOTAL REVENUES		2,644,434.23	883,978.01	3,528,412.24
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	788,740.52	77,270.48	866,011.00
Certificated Pupil Support Salaries	1200	40,657.68	24,130.82	64,788.50
Certificated Supervisors' and Administrators' Salaries	1300	217,783.40	7,500.00	225,283.40
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,047,181.60	108,901.30	1,156,082.90
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	75,615.40	0.00	75,615.40
Noncertificated Support Salaries	2200	30,734.83	68,562.08	99,296.91
Noncertificated Supervisors' and Administrators' Salaries	2300	277,349.22	10,000.00	287,349.22
Clerical, Technical and Office Salaries	2400	53,043.85	0.00	53,043.85
Other Noncertificated Salaries	2900	10,518.16	0.00	10,518.16
Total, Noncertificated Salaries		447,261.46	78,562.08	525,823.54

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	188,389.89	13,252.13	201,642.02
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	43,733.17	6,425.32	50,158.49
Health and Welfare Benefits	3401-3402	134,058.97	0.00	134,058.97
Unemployment Insurance	3501-3502	15,607.15	839.67	16,446.82
Workers' Compensation Insurance	3601-3602	8,192.30	1,769.57	9,961.87
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	27,993.85	0.00	27,993.85
Total, Employee Benefits		417,975.33	22,286.69	440,262.02
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	47,550.93	22,671.00	70,221.93
Books and Other Reference Materials	4200	5,252.23	0.00	5,252.23
Materials and Supplies	4300	82,402.43	0.00	82,402.43
Noncapitalized Equipment	4400	18,680.45	296,973.00	315,653.45
Food	4700	3,149.13	106,782.41	109,931.54
Total, Books and Supplies		157,035.17	426,426.41	583,461.58
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	33,197.07	9,237.00	42,434.07
Dues and Memberships	5300	7,217.68	0.00	7,217.68
Insurance	5400	22,144.35	0.00	22,144.35
Operations and Housekeeping Services	5500	144,987.80	0.00	144,987.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	287,310.38	238,564.53	525,874.91
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	342,158.17	0.00	342,158.17
Communications	5900	16,977.51	0.00	16,977.51
Total, Services and Other Operating Expenditures		853,992.96	247,801.53	1,101,794.49
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	46,913.02	0.00	46,913.02
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	20,432.01	0.00	20,432.01
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		20,432.01	0.00	20,432.01
Total, Other Outgo		67,345.03	0.00	67,345.03
8. TOTAL EXPENDITURES		2,990,791.55	883,978.01	3,874,769.56

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(346,357.32)	0.00	(346,357.32)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(346,357.32)	0.00	(346,357.32)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	0.00	0.00	0.00
b. Adjustments/Restatements	9793, 9795	(176,106.53)	0.00	(176,106.53)
c. Adjusted Beginning Fund Balance /Net Position		(176,106.53)	0.00	(176,106.53)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(522,463.85)	0.00	(522,463.85)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	185,874.06	0.00	185,874.06
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(708,337.91)	0.00	(708,337.91)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	0.00	0.00	0.00
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	366,941.20	0.00	366,941.20
4. Due from Grantor Governments	9290	745,224.06	355,964.20	1,101,188.26
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	11,122.23	0.00	11,122.23
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	185,874.06	0.00	185,874.06
9. TOTAL ASSETS		1,309,161.55	355,964.20	1,665,125.75
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	1,212,445.62	355,964.20	1,568,409.82
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	619,179.78	0.00	619,179.78
6. TOTAL LIABILITIES		1,831,625.40	355,964.20	2,187,589.60
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(522,463.85)	0.00	(522,463.85)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Entrepreneur High School
CDS #: 36678760136952

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a.	Total Expenditures (B8)	3,874,769.56
b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	533,216.40
c.	Subtotal of State & Local Expenditures [a minus b]	3,341,553.16
d.	Less Community Services [L2 Total]	0.00
e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	20,432.01
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$ 3,321,121.15



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Hardy Brown College Prep

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

Received
SEP 24 2019
Accounting Services

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Bonnie Bensen
Name	Name	Name
Business Advisor	Director, Accounting Services	Chief Financial Officer
Title	Title	Title
909-386-9676	909-381-1152	916-924-8633
Telephone	Telephone	Telephone
Annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	bbensen@fortuneschool.us
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Bonnie Bensen — Date: 8/30/19
Charter School Official
(Original signature required)

Printed Name: Bonnie Bensen — Title: CFO

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos — Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos — Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette E Baker — Date: 10/4/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[ ] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[X] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,617,769.00		2,617,769.00
Education Protection Account State Aid - Current Year	8012	468,217.00		468,217.00
State Aid - Prior Years	8019	(5,568.00)		(5,568.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	162,446.00		162,446.00
Other LCFF Transfers	8091, 8097	5,384.15		5,384.15
Total, LCFF Sources		3,248,248.15	0.00	3,248,248.15
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		261,325.74	261,325.74
Special Education - Federal	8181, 8182		43,268.00	43,268.00
Child Nutrition - Federal	8220		345,970.10	345,970.10
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	0.00		0.00
Total, Federal Revenues		0.00	650,563.84	650,563.84
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	464,525.01	61,607.01	526,132.02
Total, Other State Revenues		464,525.01	61,607.01	526,132.02
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	22,113.52	152,886.30	174,999.82
Total, Local Revenues		22,113.52	152,886.30	174,999.82
5. TOTAL REVENUES		3,734,886.68	865,057.15	4,599,943.83
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,088,486.74	138,298.83	1,226,785.57
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	111,450.00		111,450.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,199,936.74	138,298.83	1,338,235.57
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	85,250.05	20,813.85	106,063.90
Noncertificated Support Salaries	2200	74,635.75	33,719.07	108,354.82
Noncertificated Supervisors' and Administrators' Salaries	2300	67,278.00		67,278.00
Clerical, Technical and Office Salaries	2400	37,150.34		37,150.34
Other Noncertificated Salaries	2900	21,704.41	57,500.00	79,204.41
Total, Noncertificated Salaries		286,018.55	112,032.92	398,051.47

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	113,651.28	19,150.31	132,801.59
Health and Welfare Benefits	3401-3402	216,647.63	23,686.70	240,334.33
Unemployment Insurance	3501-3502	12,378.00		12,378.00
Workers' Compensation Insurance	3601-3602	28,379.72	4,518.50	32,898.22
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	12,801.20	2,279.50	15,080.70
Total, Employee Benefits		383,857.83	49,635.01	433,492.84
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,694.40	8,070.78	12,765.18
Books and Other Reference Materials	4200	305.79	11,386.35	11,692.14
Materials and Supplies	4300	94,068.16	5,324.31	99,392.47
Noncapitalized Equipment	4400	33,683.19	1,179.31	34,862.50
Food	4700	450.47	265,652.16	266,102.63
Total, Books and Supplies		133,202.01	291,612.91	424,814.92
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		44,998.06	44,998.06
Travel and Conferences	5200	8,035.95	22,526.14	30,562.09
Dues and Memberships	5300	4,356.00		4,356.00
Insurance	5400	11,013.41		11,013.41
Operations and Housekeeping Services	5500	10,318.15		10,318.15
Rentals, Leases, Repairs, and Noncap. Improvements	5600	777,891.54	8,501.31	786,392.85
Transfers of Direct Costs	5700-5799	(67,226.55)	118,216.01	50,989.46
Professional/Consulting Services and Operating Expend.	5800	377,345.59	24,256.84	401,602.43
Communications	5900	30,156.46		30,156.46
Total, Services and Other Operating Expenditures		1,151,890.55	218,498.36	1,370,388.91
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200	4,922.00		4,922.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400	4,483.16		4,483.16
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		9,405.16	0.00	9,405.16
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	806,434.09	55,425.28	861,859.37
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		806,434.09	55,425.28	861,859.37
8. TOTAL EXPENDITURES		3,970,744.93	865,503.31	4,836,248.24

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(235,858.25)	(446.16)	(236,304.41)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(10,742.91)	10,742.91	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(10,742.91)	10,742.91	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(246,601.16)	10,296.75	(236,304.41)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	694,502.69	57,319.84	751,822.53
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		694,502.69	57,319.84	751,822.53
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		447,901.53	67,616.59	515,518.12
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	300.00		300.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	54,382.08		54,382.08
4. All Others	9719			0.00
b. Restricted	9740		67,616.59	67,616.59
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	393,219.45	0.00	393,219.45
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	17,398.53		17,398.53
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	399,242.96	331,290.20	730,533.16
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	54,382.08		54,382.08
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		471,323.57	331,290.20	802,613.77
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	23,422.04	63,096.00	86,518.04
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640		196,517.48	196,517.48
4. Unearned Revenue	9650		4,060.13	4,060.13
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		23,422.04	263,673.61	287,095.65
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		447,901.53	67,616.59	515,518.12

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		4,836,248.24
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		650,563.84
c. Subtotal of State & Local Expenditures [a minus b]		4,185,684.40
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		9,405.16
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	4,176,279.24



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

IEmpire Academy

2018-2019
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Excel Preparatory School
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,712,567.00		2,712,567.00
Education Protection Account State Aid - Current Year	8012	546,137.00		546,137.00
State Aid - Prior Years	8019	1.00		1.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	189,644.00		189,644.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		3,448,349.00	0.00	3,448,349.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		146,475.83	146,475.83
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		312,140.57	312,140.57
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	458,616.40	458,616.40
3. Other State Revenues				
Special Education - State	StateRevSE		173,832.20	173,832.20
All Other State Revenues	StateRevAO	66,946.53	310,732.97	377,679.50
Total, Other State Revenues		66,946.53	484,565.17	551,511.70
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	15,837.89	0.00	15,837.89
Total, Local Revenues		15,837.89	0.00	15,837.89
5. TOTAL REVENUES		3,531,133.42	943,181.57	4,474,314.99
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	860,041.46	130,155.88	990,197.34
Certificated Pupil Support Salaries	1200	66,990.51	0.00	66,990.51
Certificated Supervisors' and Administrators' Salaries	1300	250,541.82	0.00	250,541.82
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,177,573.79	130,155.88	1,307,729.67
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	30,326.67	183,348.71	213,675.38
Noncertificated Support Salaries	2200	140,663.76	1,905.00	142,568.76
Noncertificated Supervisors' and Administrators' Salaries	2300	307,145.80	0.00	307,145.80
Clerical, Technical and Office Salaries	2400	93,344.90	0.00	93,344.90
Other Noncertificated Salaries	2900	15,511.88	0.00	15,511.88
Total, Noncertificated Salaries		586,993.01	185,253.71	772,246.72
Description	**Object Code**	**Unrestricted**	**Restricted**	**Total**
3. Employee Benefits				
STRS	3101-3102	214,480.68	13,464.46	227,945.14
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	56,879.96	15,913.44	72,793.40
Health and Welfare Benefits	3401-3402	214,670.02	0.00	214,670.02
Unemployment Insurance	3501-3502	17,405.56	1,755.37	19,160.93
Workers' Compensation Insurance	3601-3602	11,666.91	3,699.34	15,366.25
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	31,754.07	0.00	31,754.07
Total, Employee Benefits		546,857.20	34,832.61	581,689.81

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Excel Preparatory School
CDS #: 36678760121343

4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	93,757.90	88,684.65	182,442.55
Books and Other Reference Materials	4200	12,105.75	0.00	12,105.75
Materials and Supplies	4300	76,624.92	0.00	76,624.92
Noncapitalized Equipment	4400	16,985.67	0.00	16,985.67
Food	4700	4,037.84	336,275.80	340,313.64
Total, Books and Supplies		203,512.08	424,960.45	628,472.53
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	7,252.51	7,656.00	14,908.51
Dues and Memberships	5300	17,742.55	0.00	17,742.55
Insurance	5400	36,403.97	0.00	36,403.97
Operations and Housekeeping Services	5500	180,513.49	0.00	180,513.49
Rentals, Leases, Repairs, and Noncap. Improvements	5600	180,647.56	147,478.92	328,126.48
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	338,879.54	12,844.00	351,723.54
Communications	5900	28,545.79	0.00	28,545.79
Total, Services and Other Operating Expenditures		789,985.41	167,978.92	957,964.33
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	64,884.56	0.00	64,884.56
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		64,884.56	0.00	64,884.56
8. TOTAL EXPENDITURES		3,369,806.05	943,181.57	4,312,987.62

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		161,327.37	0.00	161,327.37
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		161,327.37	0.00	161,327.37
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,664,805.24	0.00	1,664,805.24
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		1,664,805.24	0.00	1,664,805.24
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,826,132.61	0.00	1,826,132.61
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Excel Preparatory School
CDS #: 36678760121343

2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	76,336.00	0.00	76,336.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	1,749,796.61	0.00	1,749,796.61

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	53,942.12	0.00	53,942.12
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,374,204.09	134,751.51	1,508,955.60
4. Due from Grantor Governments	9290	726,211.86	0.00	726,211.86
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	81,716.02	0.00	81,716.02
7. Other Current Assets	9340	6,500.00	0.00	6,500.00
8. Capital Assets (accrual basis only)	9400-9489	76,336.00	0.00	76,336.00
9. TOTAL ASSETS		2,318,910.09	134,751.51	2,453,661.60
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	492,777.48	134,751.51	627,528.99
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		492,777.48	134,751.51	627,528.99
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,826,132.61	0.00	1,826,132.61

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service
Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Excel Preparatory School
CDS #: 36678760121343

the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		4,312,987.62
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		458,616.40
c. Subtotal of State & Local Expenditures [a minus b]		3,854,371.22
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	3,854,371.22

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Excel Preparatory School
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	John J. Arndt, CPA
Name	Name	Name
Business Advisor	Director, Accounting Services	Business Representative
Title	Title	Title
(909) 386-9676	(909) 381-1151	(323) 457-0499
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jarndt@iconsm.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 9-5-19
Charter School Official
(Original signature required)

Printed Name: Alex Lucero Title: C.E.O.

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette E. Baker Date: 10/14/19
County Superintendent/Designee
(Original signature required)



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

New Vision Middle School

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1089

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,592,338.00		2,592,338.00
Education Protection Account State Aid - Current Year	8012	548,377.00		548,377.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	184,405.00		184,405.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		3,325,120.00	0.00	3,325,120.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		853,017.33	853,017.33
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		225,202.69	225,202.69
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	(450.00)	0.00	(450.00)
Total, Federal Revenues		(450.00)	1,078,220.02	1,077,770.02
3. Other State Revenues				
Special Education - State	StateRevSE		169,029.88	169,029.88
All Other State Revenues	StateRevAO	84,417.15	603,000.53	687,417.68
Total, Other State Revenues		84,417.15	772,030.41	856,447.56
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	111,361.03	0.00	111,361.03
Total, Local Revenues		111,361.03	0.00	111,361.03
5. TOTAL REVENUES		3,520,448.18	1,850,250.43	5,370,698.61
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	891,153.38	79,517.93	970,671.31
Certificated Pupil Support Salaries	1200	39,758.80	0.00	39,758.80
Certificated Supervisors' and Administrators' Salaries	1300	27,232.86	164,670.36	191,903.22
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		958,145.04	244,188.29	1,202,333.33
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	27,565.14	118,593.75	146,158.89
Noncertificated Support Salaries	2200	133,037.04	2,569.00	135,606.04
Noncertificated Supervisors' and Administrators' Salaries	2300	189,294.88	313,487.41	502,782.29
Clerical, Technical and Office Salaries	2400	119,691.95	0.00	119,691.95
Other Noncertificated Salaries	2900	39,311.59	0.00	39,311.59
Total, Noncertificated Salaries		508,900.60	434,650.16	943,550.76

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	169,734.04	39,753.86	209,487.90
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	46,251.15	36,594.94	82,846.09
Health and Welfare Benefits	3401-3402	185,397.75	0.00	185,397.75
Unemployment Insurance	3501-3502	17,521.74	3,786.56	21,308.30
Workers' Compensation Insurance	3601-3602	18,037.11	7,979.94	26,017.05
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	45,375.11	0.00	45,375.11
Total, Employee Benefits		482,316.90	88,115.30	570,432.20
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	42,541.15	145,343.04	187,884.19
Books and Other Reference Materials	4200	0.00	25,732.86	25,732.86
Materials and Supplies	4300	126,820.05	19,248.60	146,068.65
Noncapitalized Equipment	4400	0.00	112,820.22	112,820.22
Food	4700	3,216.79	241,889.76	245,106.55
Total, Books and Supplies		172,577.99	545,034.48	717,612.47
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	3,080.93	11,475.00	14,555.93
Dues and Memberships	5300	10,420.34	0.00	10,420.34
Insurance	5400	37,764.67	0.00	37,764.67
Operations and Housekeeping Services	5500	347,842.81	0.00	347,842.81
Rentals, Leases, Repairs, and Noncap. Improvements	5600	418,604.17	388,374.20	806,978.37
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	329,064.21	138,413.00	467,477.21
Communications	5900	65,222.52	0.00	65,222.52
Total, Services and Other Operating Expenditures		1,211,999.65	538,262.20	1,750,261.85
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	66,469.63	0.00	66,469.63
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	21,772.79	0.00	21,772.79
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		21,772.79	0.00	21,772.79
Total, Other Outgo		88,242.42	0.00	88,242.42
8. TOTAL EXPENDITURES		3,422,182.60	1,850,250.43	5,272,433.03

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		98,265.58	0.00	98,265.58
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		98,265.58	0.00	98,265.58
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,020,731.99	0.00	2,020,731.99
b. Adjustments/Restatements	9793, 9795	573,783.04		573,783.04
c. Adjusted Beginning Fund Balance /Net Position		2,594,515.03	0.00	2,594,515.03
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,692,780.61	0.00	2,692,780.61
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	556,938.62	0.00	556,938.62
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	2,135,841.99	0.00	2,135,841.99

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	319,600.81	0.00	319,600.81
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,891,806.84	0.00	1,891,806.84
4. Due from Grantor Governments	9290	651,661.83	565,325.68	1,216,987.51
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	19,066.68	0.00	19,066.68
7. Other Current Assets	9340	88,459.00	0.00	88,459.00
8. Capital Assets (accrual basis only)	9400-9489	556,938.62	0.00	556,938.62
9. TOTAL ASSETS		3,527,533.78	565,325.68	4,092,859.46
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	479,034.26	565,325.68	1,044,359.94
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	355,718.91	0.00	355,718.91
6. TOTAL LIABILITIES		834,753.17	565,325.68	1,400,078.85
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,692,780.61	0.00	2,692,780.61

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: New Vision Middle School
CDS #: 36678760120006

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a.	Total Expenditures (B8)	5,272,433.03
b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,077,770.02
c.	Subtotal of State & Local Expenditures [a minus b]	4,194,663.01
d.	Less Community Services [L2 Total]	0.00
e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	21,772.79
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$ 4,172,890.22

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Vision Middle School
CDS #: 36678760120006
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1089

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	John J. Amdt, CPA
Name	Name	Name
Business Advisor	Director, Accounting Services	Business Representative
Title	Title	Title
(909) 386-9676	(909) 381-1151	(323) 457-0499
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jamdt@iconsm.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 9-5-19
Charter School Official
(Original signature required)

Printed Name: Alex Lucero Title: C.E.O.

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette Baker Date: 10/14/19
County Superintendent/Designee
(Original signature required)



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Options for Youth
San Bernardino

2018-2019
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568 (1)
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1132

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Alexander Salazar
Name	Name	Name
Business Advisor	Director, Accounting Services	Controller
Title	Title	Title
(909 386-9676	(909) 381-1152	(626) 204-2580
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	asalazar@9dot-es.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 8/29/2019
Charter School Official
(Original signature required)

Printed Name: Ileana Arroyo Title: Principal

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1132

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	9,582,742.00		9,582,742.00
Education Protection Account State Aid - Current Year	8012	1,941,428.00		1,941,428.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	566,149.00		566,149.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		12,090,319.00	0.00	12,090,319.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		593,216.00	593,216.00
All Other State Revenues	StateRevAO	220,995.00	38,017.00	259,012.00
Total, Other State Revenues		220,995.00	631,233.00	852,228.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		12,311,314.00	631,233.00	12,942,547.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	4,015,578.00	354,104.00	4,369,682.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		4,015,578.00	354,104.00	4,369,682.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	472,033.00		472,033.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		472,033.00	0.00	472,033.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302			0.00
Health and Welfare Benefits	3401-3402	439,116.00	29,999.00	469,115.00
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	53,899.00		53,899.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	94,010.00	5,244.00	99,254.00
Total, Employee Benefits		587,025.00	35,243.00	622,268.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	414,612.00		414,612.00
Books and Other Reference Materials	4200	61,738.00	1,664.00	63,402.00
Materials and Supplies	4300	187,863.00	2,055.00	189,918.00
Noncapitalized Equipment	4400	119,682.00		119,682.00
Food	4700	32,584.00	128.00	32,712.00
Total, Books and Supplies		816,479.00	3,847.00	820,326.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	1,762,101.00	413,266.00	2,175,367.00
Travel and Conferences	5200	49,311.00	2,292.00	51,603.00
Dues and Memberships	5300	12,693.00		12,693.00
Insurance	5400	30,968.00		30,968.00
Operations and Housekeeping Services	5500	230,575.00		230,575.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	864,135.00		864,135.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	2,614,299.00	3,474.00	2,617,773.00
Communications	5900	69,710.00		69,710.00
Total, Services and Other Operating Expenditures		5,633,792.00	419,032.00	6,052,824.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	297,051.00		297,051.00
Total, Capital Outlay		297,051.00	0.00	297,051.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	11,568.00		11,568.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		11,568.00	0.00	11,568.00
Total, Other Outgo		11,568.00	0.00	11,568.00
8. TOTAL EXPENDITURES		11,833,526.00	812,226.00	12,645,752.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		477,788.00	(180,993.00)	296,795.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(180,993.00)	180,993.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(180,993.00)	180,993.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		296,795.00	0.00	296,795.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(117,673.00)		(117,673.00)
b. Adjustments/Restatements	9793, 9795	(238,317.00)		(238,317.00)
c. Adjusted Beginning Fund Balance /Net Position		(355,990.00)	0.00	(355,990.00)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(59,195.00)	0.00	(59,195.00)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	969,844.00		969,844.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(1,029,039.00)	0.00	(1,029,039.00)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,206,872.00		2,206,872.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,031,402.00		2,031,402.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	190,397.00		190,397.00
7. Other Current Assets	9340	36,726.00		36,726.00
8. Capital Assets (accrual basis only)	9400-9489	1,108,002.00		1,108,002.00
9. TOTAL ASSETS		5,573,399.00	0.00	5,573,399.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	4,733,057.00		4,733,057.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	387,969.00		387,969.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	511,568.00		511,568.00
6. TOTAL LIABILITIES		5,632,594.00	0.00	5,632,594.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(59,195.00)	0.00	(59,195.00)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a.	Total Expenditures (B8)	12,645,752.00
b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c.	Subtotal of State & Local Expenditures [a minus b]	12,645,752.00
d.	Less Community Services [L2 Total]	0.00
e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	308,619.00
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$ 12,337,133.00



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Provisional Accelerated Learning Charter Academy

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: 36678763630993 (4)
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0335

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Dwaine Radden
Name	Name	Name
Business Advisor	Director of Accounting Services	Executive Director
Title	Title	Title
909-386-9676	909-381-1152	909-887-7002 ext 101
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	dradden.palcenter.org
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 10/9/19
Charter School Official
(Original signature required)

Printed Name: Dwaine Radden Title: Executive Director

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

---

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette Baker Date: 10/14/19

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0335

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,717,395.00		2,717,395.00
Education Protection Account State Aid - Current Year	8012	514,351.00		514,351.00
State Aid - Prior Years	8019	(3,864.00)		(3,864.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	148,454.47		148,454.47
Other LCFF Transfers	8091, 8097		0.00	0.00
Total, LCFF Sources		3,376,336.47	0.00	3,376,336.47
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		141,839.29	141,839.29
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	141,839.29	141,839.29
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	107,644.96	23,721.81	131,366.77
Total, Other State Revenues		107,644.96	23,721.81	131,366.77
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	22,933.97	147,110.86	170,044.83
Total, Local Revenues		22,933.97	147,110.86	170,044.83
5. TOTAL REVENUES		3,506,915.40	312,671.96	3,819,587.36
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	439,349.25	144,637.53	583,986.78
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	135,692.40		135,692.40
Other Certificated Salaries	1900		78,496.12	78,496.12
Total, Certificated Salaries		575,041.65	223,133.65	798,175.30
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	18,805.64	13,476.21	32,281.85
Noncertificated Support Salaries	2200	107,258.32	40,454.99	147,713.31
Noncertificated Supervisors' and Administrators' Salaries	2300	319,021.55	40,625.00	359,646.55
Clerical, Technical and Office Salaries	2400	188,530.30		188,530.30
Other Noncertificated Salaries	2900	626.25		626.25
Total, Noncertificated Salaries		634,242.06	94,556.20	728,798.26

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	128,113.24	13,735.61	141,848.85
PERS	3201-3202	101,952.86		101,952.86
OASDI / Medicare / Alternative	3301-3302	45,802.16	14,337.90	60,140.06
Health and Welfare Benefits	3401-3402	270,784.02	17,669.39	288,453.41
Unemployment Insurance	3501-3502	20,792.60	2,403.33	23,195.93
Workers' Compensation Insurance	3601-3602	37,040.62	3,913.00	40,953.62
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		604,485.50	52,059.23	656,544.73
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	24,920.00	5,934.31	30,854.31
Books and Other Reference Materials	4200	12,460.00	1,594.88	14,054.88
Materials and Supplies	4300	124,841.44	15,739.86	140,581.30
Noncapitalized Equipment	4400	30,275.61	9,637.78	39,913.39
Food	4700			0.00
Total, Books and Supplies		192,497.05	32,906.83	225,403.88
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	6,028.57	22,204.93	28,233.50
Dues and Memberships	5300	10,456.35		10,456.35
Insurance	5400	88,119.01		88,119.01
Operations and Housekeeping Services	5500	224,089.89		224,089.89
Rentals, Leases, Repairs, and Noncap. Improvements	5600	429,955.62	152,895.55	582,851.17
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	242,660.22	138,607.10	381,267.32
Communications	5900	37,608.54	18.80	37,627.34
Total, Services and Other Operating Expenditures		1,038,918.20	313,726.38	1,352,644.58
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	4,737.87		4,737.87
Total, Capital Outlay		4,737.87	0.00	4,737.87
7. Other Outgo				
Tuition to Other Schools	7110-7143		11,033.31	11,033.31
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	11,033.31	11,033.31
8. TOTAL EXPENDITURES		3,049,922.33	727,415.60	3,777,337.93

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		456,993.07	(414,743.64)	42,249.43
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(248,810.03)	248,810.03	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(248,810.03)	248,810.03	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		208,183.04	(165,933.61)	42,249.43
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,191,735.72	198,221.13	1,389,956.85
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,191,735.72	198,221.13	1,389,956.85
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,399,918.76	32,287.52	1,432,206.28
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	24,301.42		24,301.42
b. Restricted Net Position	9797		32,287.52	32,287.52
c. Unrestricted Net Position	9790A	1,375,617.34	0.00	1,375,617.34

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	192,498.19	32,287.52	224,785.71
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	9,497.61		9,497.61
4. Due from Grantor Governments	9290	594,133.30		594,133.30
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	17,054.50		17,054.50
7. Other Current Assets	9340	605,355.16		605,355.16
8. Capital Assets (accrual basis only)	9400-9489	24,301.42		24,301.42
9. TOTAL ASSETS		1,442,840.18	32,287.52	1,475,127.70
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500			0.00
2. Due to Grantor Governments	9590	2,520.31		2,520.31
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	8,854.71		8,854.71
5. Long-Term Liabilities (accrual basis only)	9660-9669	31,546.40		31,546.40
6. TOTAL LIABILITIES		42,921.42	0.00	42,921.42
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,399,918.76	32,287.52	1,432,206.28

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$ 0.00		0.00
b.	0.00		0.00
c.	0.00		0.00
d.	0.00		0.00
e.	0.00		0.00
f.	0.00		0.00
g.	0.00		0.00
h.	0.00		0.00
i.	0.00		0.00
j.	0.00		0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Provisional Accelerated Learning Center of Excellence
CDS #: 36678763630993

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		3,777,337.93
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		141,839.29
c. Subtotal of State & Local Expenditures [a minus b]		3,635,498.64
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		4,737.87
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	3,630,760.77



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Public Safety Academy

2018-2019
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy
CDS #: 36678760109850
Charter Approving Entity: San Bernardino City Unified
County: San Bernadino
Charter #: 731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Jennifer Stickel
Name	Name	Name
Business Adisor	Director of Accounting Services	Principal
Title	Title	Title
909-386-9676	909-381-1152	909-382-2211
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jstickel@psab.us
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 8/30/19
Charter School Official
(Original signature required)

Printed Name: Jennifer Stickel Title: Principal

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850
Charter Approving Entity: San Bernardino City Unified
County: San Bernadino
Charter #: 731

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[0] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,515,211.00		3,515,211.00
Education Protection Account State Aid - Current Year	8012	679,722.00		679,722.00
State Aid - Prior Years	8019	(6,229.00)		(6,229.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	211,285.81		211,285.81
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,399,989.81	0.00	4,399,989.81
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		206,066.00	206,066.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		122,987.12	122,987.12
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	588.00		588.00
Total, Federal Revenues		588.00	329,053.12	329,641.12
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	184,367.03	333,856.72	518,223.75
Total, Other State Revenues		184,367.03	333,856.72	518,223.75
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	110,598.80	33,680.26	144,279.06
Total, Local Revenues		110,598.80	33,680.26	144,279.06
5. TOTAL REVENUES		4,695,543.64	696,590.10	5,392,133.74
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,254,758.17	33,866.52	1,288,624.69
Certificated Pupil Support Salaries	1200	260,737.77	76,062.62	336,800.39
Certificated Supervisors' and Administrators' Salaries	1300	193,419.60		193,419.60
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,708,915.54	109,929.14	1,818,844.68
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	139,776.10		139,776.10
Noncertificated Support Salaries	2200	44,578.15		44,578.15
Noncertificated Supervisors' and Administrators' Salaries	2300	69,234.30		69,234.30
Clerical, Technical and Office Salaries	2400	125,654.43		125,654.43
Other Noncertificated Salaries	2900	55,058.09	106,111.56	161,169.65
Total, Noncertificated Salaries		434,301.07	106,111.56	540,412.63

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	274,244.80	9,582.96	283,827.76
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	68,120.69		68,120.69
Health and Welfare Benefits	3401-3402	160,229.43		160,229.43
Unemployment Insurance	3501-3502	14,234.59	2,611.27	16,845.86
Workers' Compensation Insurance	3601-3602	60,766.00		60,766.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		577,595.51	12,194.23	589,789.74
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	7,019.67	27,514.46	34,534.13
Books and Other Reference Materials	4200	5,250.15		5,250.15
Materials and Supplies	4300	82,510.91	14,177.32	96,688.23
Noncapitalized Equipment	4400	80,470.30	15,610.51	96,080.81
Food	4700		159,647.87	159,647.87
Total, Books and Supplies		175,251.03	216,950.16	392,201.19
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	6,503.72	15,295.31	21,799.03
Dues and Memberships	5300	10,900.23		10,900.23
Insurance	5400	47,782.39		47,782.39
Operations and Housekeeping Services	5500	75,936.70		75,936.70
Rentals, Leases, Repairs, and Noncap. Improvements	5600	249,835.46		249,835.46
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	833,360.09	40,048.37	873,408.46
Communications	5900	50,783.94		50,783.94
Total, Services and Other Operating Expenditures		1,275,102.53	55,343.68	1,330,446.21
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	297,797.72		297,797.72
Total, Capital Outlay		297,797.72	0.00	297,797.72
7. Other Outgo				
Tuition to Other Schools	7110-7143		379,319.38	379,319.38
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	379,319.38	379,319.38
8. TOTAL EXPENDITURES		4,468,963.40	879,848.15	5,348,811.55

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		226,580.24	(183,258.05)	43,322.19
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(247,233.20)	247,233.20	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(247,233.20)	247,233.20	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(20,652.96)	63,975.15	43,322.19
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,947,400.65	24,415.12	2,971,815.77
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		2,947,400.65	24,415.12	2,971,815.77
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,926,747.69	88,390.27	3,015,137.96
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	178,550.13		178,550.13
b. Restricted Net Position	9797		88,390.27	88,390.27
c. Unrestricted Net Position	9790A	2,748,197.56	0.00	2,748,197.56

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,360,407.27	88,390.27	2,448,797.54
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	13,631.80		13,631.80
4. Due from Grantor Governments	9290	737,039.33		737,039.33
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	25,985.06		25,985.06
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	178,550.13		178,550.13
9. TOTAL ASSETS		3,315,613.59	88,390.27	3,404,003.86
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	68,488.87		68,488.87
2. Due to Grantor Governments	9590	255,444.10		255,444.10
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	64,932.93		64,932.93
6. TOTAL LIABILITIES		388,865.90	0.00	388,865.90
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,926,747.69	88,390.27	3,015,137.96

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. none	$	0.00	0.00
b. none	0.00	0.00	0.00
c. none	0.00	0.00	0.00
d. none	0.00	0.00	0.00
e. none	0.00	0.00	0.00
f. none	0.00	0.00	0.00
g. none	0.00	0.00	0.00
h. none	0.00	0.00	0.00
i. none	0.00	0.00	0.00
j. none	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Public Safety Academy
CDS #: 36678760109850

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a.	Total Expenditures (B8)	5,348,811.55
b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	329,641.12
c.	Subtotal of State & Local Expenditures [a minus b]	5,019,170.43
d.	Less Community Services [L2 Total]	0.00
e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	297,797.72
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$ 4,721,372.71



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Savant Preparatory Academy for Business

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1971

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	John J. Arndt, CPA
Name	Name	Name
Busines Advisor	Director, Accounting Services	Business Representative
Title	Title	Title
(909) 386-9676	(909) 381-1151	(323) 457-0499
Telephone	Telephone	Telephone
annette.baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jarndt@iconsm.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Eva Tillman — Date: 09-13-19
Charter School Official
(Original signature required)

Printed Name: Eva Tillman — Title: Executive Director

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos — Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos — Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette Baker — Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1971

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	648,125.00		648,125.00
Education Protection Account State Aid - Current Year	8012	14,136.00		14,136.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	38,597.57		38,597.57
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		700,858.57	0.00	700,858.57
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		2,063.00	2,063.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	198,409.10	198,409.10
Total, Federal Revenues		0.00	200,472.10	200,472.10
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	0.00	57,750.00	57,750.00
Total, Other State Revenues		0.00	57,750.00	57,750.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	10,490.00	0.00	10,490.00
Total, Local Revenues		10,490.00	0.00	10,490.00
5. TOTAL REVENUES		711,348.57	258,222.10	969,570.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	82,384.43	0.00	82,384.43
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	115,642.75	12,690.73	128,333.48
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		198,027.18	12,690.73	210,717.91
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	24,074.95	0.00	24,074.95
Noncertificated Support Salaries	2200	40,888.90	0.00	40,888.90
Noncertificated Supervisors' and Administrators' Salaries	2300	66,354.24	729.17	67,083.41
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		131,318.09	729.17	132,047.26

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	36,673.47	237.42	36,910.89
PERS	3201-3202	0.00	76.93	76.93
OASDI / Medicare / Alternative	3301-3302	12,087.42	0.00	12,087.42
Health and Welfare Benefits	3401-3402	10,545.33	0.00	10,545.33
Unemployment Insurance	3501-3502	4,007.89	36.75	4,044.64
Workers' Compensation Insurance	3601-3602	5,116.00	0.00	5,116.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		68,430.11	351.10	68,781.21
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	24,138.67	24,138.67
Books and Other Reference Materials	4200	414.13	500.02	914.15
Materials and Supplies	4300	30,409.98	15,971.82	46,381.80
Noncapitalized Equipment	4400	2,162.13	107,214.23	109,376.36
Food	4700	44,737.59	0.00	44,737.59
Total, Books and Supplies		77,723.83	147,824.74	225,548.57
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	7,007.54	0.00	7,007.54
Travel and Conferences	5200	6,014.41	0.00	6,014.41
Dues and Memberships	5300	19,154.14	3,750.00	22,904.14
Insurance	5400	14,225.00	0.00	14,225.00
Operations and Housekeeping Services	5500	165.00	0.00	165.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	30,487.62	57,750.00	88,237.62
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	155,718.36	16,903.28	172,621.64
Communications	5900	19,143.13	18,223.08	37,366.21
Total, Services and Other Operating Expenditures		251,915.20	96,626.36	348,541.56
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	9,722.23	0.00	9,722.23
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		9,722.23	0.00	9,722.23
Total, Other Outgo		9,722.23	0.00	9,722.23
8. TOTAL EXPENDITURES		737,136.64	258,222.10	995,358.74

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(25,788.07)	0.00	(25,788.07)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(25,788.07)	0.00	(25,788.07)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	0.00	0.00	0.00
b. Adjustments/Restatements	9793, 9795	4,365.00	0.00	4,365.00
c. Adjusted Beginning Fund Balance /Net Position		4,365.00	0.00	4,365.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(21,423.07)	0.00	(21,423.07)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	31,920.15	0.00	31,920.15
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(53,343.22)	0.00	(53,343.22)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	(3,656.94)	8,632.00	4,975.06
In Revolving Fund	9130	597.49	0.00	597.49
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	92,032.00	0.00	92,032.00
4. Due from Grantor Governments	9290	230,933.65	117,575.10	348,508.75
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	1,910.28	0.00	1,910.28
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	31,920.15	0.00	31,920.15
9. TOTAL ASSETS		353,736.63	126,207.10	479,943.73
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	25,159.70	117,575.10	142,734.80
2. Due to Grantor Governments	9590	0.00	8,632.00	8,632.00
3. Current Loans	9640	100,000.00	0.00	100,000.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	250,000.00	0.00	250,000.00
6. TOTAL LIABILITIES		375,159.70	126,207.10	501,366.80
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(21,423.07)	0.00	(21,423.07)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Savant Preparatory Academy for Business
CDS #: 36678760137935

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		995,358.74
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		200,472.10
c. Subtotal of State & Local Expenditures [a minus b]		794,886.64
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		9,722.23
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	785,164.41



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

SOAR
Charter Academy

2018-2019
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

Received
AUG 30 2019
Accounting Services

CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	James Cunningham	Spencer Styles
Name	Name	Name
Business Advisor	Director of Accounting Services	Charter Impact, Inc.
Title	Title	Title
909-386-9676	909-381-1152	888-474-0322
Telephone	Telephone	Telephone
Annette.Baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	sstyles@charterimpact.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: 8/30/19
Charter School Official
(Original signature required)

Printed Name: Kristin Kraus Title: Director of Finance

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Annette E. Baker Date: 10/14/19

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0982

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,546,239.00		3,546,239.00
Education Protection Account State Aid - Current Year	8012	695,121.00		695,121.00
State Aid - Prior Years	8019	(6,923.00)		(6,923.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	239,670.73		239,670.73
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,474,107.73	0.00	4,474,107.73
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		195,612.16	195,612.16
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		218,405.96	218,405.96
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	97,675.40	97,675.40
Total, Federal Revenues		0.00	511,693.52	511,693.52
3. Other State Revenues				
Special Education - State	StateRevSE		219,688.92	219,688.92
All Other State Revenues	StateRevAO	172,775.65	90,296.26	263,071.91
Total, Other State Revenues		172,775.65	309,985.18	482,760.83
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	98,056.21	0.00	98,056.21
Total, Local Revenues		98,056.21	0.00	98,056.21
5. TOTAL REVENUES		4,744,939.59	821,678.70	5,566,618.29
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,266,671.76	91,426.17	1,358,097.93
Certificated Pupil Support Salaries	1200	59,000.01	0.00	59,000.01
Certificated Supervisors' and Administrators' Salaries	1300	580,391.88	0.00	580,391.88
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,906,063.65	91,426.17	1,997,489.82
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	72,067.34	197,189.99	269,257.33
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	136,546.84	0.00	136,546.84
Other Noncertificated Salaries	2900	357,685.62	28,450.97	386,136.59
Total, Noncertificated Salaries		566,299.80	225,640.96	791,940.76

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	306,499.80	14,395.79	320,895.59
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	71,115.73	18,505.77	89,621.50
Health and Welfare Benefits	3401-3402	382,361.24	3,940.11	386,301.35
Unemployment Insurance	3501-3502	17,650.23	1,617.52	19,267.75
Workers' Compensation Insurance	3601-3602	21,763.77	1,789.23	23,553.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		799,390.77	40,248.42	839,639.19
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	8,269.37	0.00	8,269.37
Books and Other Reference Materials	4200	(708.79)	0.00	(708.79)
Materials and Supplies	4300	190,348.83	32,417.73	222,766.56
Noncapitalized Equipment	4400	16,888.11	0.00	16,888.11
Food	4700	0.00	299,234.22	299,234.22
Total, Books and Supplies		214,797.52	331,651.95	546,449.47
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	45,157.92	80,144.77	125,302.69
Travel and Conferences	5200	9,126.90	0.00	9,126.90
Dues and Memberships	5300	15,004.94	0.00	15,004.94
Insurance	5400	34,186.71	0.00	34,186.71
Operations and Housekeeping Services	5500	208,067.38	0.00	208,067.38
Rentals, Leases, Repairs, and Noncap. Improvements	5600	123,740.14	0.00	123,740.14
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	304,033.66	24,627.16	328,660.82
Communications	5900	48,234.99	0.00	48,234.99
Total, Services and Other Operating Expenditures		787,552.64	104,771.93	892,324.57
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	109,792.62	0.00	109,792.62
Total, Capital Outlay		109,792.62	0.00	109,792.62
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,383,897.00	793,739.43	5,177,636.43

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		361,042.59	27,939.27	388,981.86
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(11,655.73)	11,655.73	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(11,655.73)	11,655.73	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		349,386.86	39,595.00	388,981.86
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,202,904.78	0.00	1,202,904.78
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		1,202,904.78	0.00	1,202,904.78
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,552,291.64	39,595.00	1,591,886.64
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	619,825.70	0.00	619,825.70
b. Restricted Net Position	9797		39,595.00	39,595.00
c. Unrestricted Net Position	9790A	932,465.94	0.00	932,465.94

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	523,354.67	(96,044.61)	427,310.06
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	2,777.84	0.00	2,777.84
4. Due from Grantor Governments	9290	597,638.40	202,160.63	799,799.03
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	69,747.86	0.00	69,747.86
7. Other Current Assets	9340	19,865.00	0.00	19,865.00
8. Capital Assets (accrual basis only)	9400-9489	619,825.70	0.00	619,825.70
9. TOTAL ASSETS		1,833,209.47	106,116.02	1,939,325.49
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	239,616.83	16,312.93	255,929.76
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	50,208.09	50,208.09
5. Long-Term Liabilities (accrual basis only)	9660-9669	41,301.00	0.00	41,301.00
6. TOTAL LIABILITIES		280,917.83	66,521.02	347,438.85
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,552,291.64	39,595.00	1,591,886.64

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		5,177,636.43
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		511,693.52
c. Subtotal of State & Local Expenditures [a minus b]		4,665,942.91
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		109,792.62
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	4,556,150.29



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Taft T. Newman Leadership Academy

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

CHARTER SCHOOL CERTIFICATION

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1437

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker	Jim Cunningham	John J. Arndt, CPA
Name	Name	Name
Business Advisor	Director, Accounting Services	Business Representative
Title	Title	Title
(909) 386-9676	(909) 381-1152	(323) 457-0499
Telephone	Telephone	Telephone
annette baker@sbcss.net	jim.cunningham@sbcusd.k12.ca.us	jarndt@iconsm.com
Email address	Email address	Email address

To the entity that approved the charter school:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: Sept. 6, 2019
Charter School Official
(Original signature required)

Printed Name: Richard Hansberger Title: Legal

To the County Superintendent of Schools:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10-14-19
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Associate Superintendent, Business, Facilities, and Operations

To the Superintendent of Public Instruction:

(X) 2018-19 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: 10/14/19
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2018 to June 30, 2019

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1437

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	194,948.00		194,948.00
Education Protection Account State Aid - Current Year	8012	28,604.00		28,604.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	14,349.59		14,349.59
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		237,901.59	0.00	237,901.59
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		8,779.00	8,779.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	(2,485.00)	0.00	(2,485.00)
Total, Federal Revenues		(2,485.00)	8,779.00	6,294.00
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	694.09	12,108.10	12,802.19
Total, Other State Revenues		694.09	12,108.10	12,802.19
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,403.99	0.00	8,403.99
Total, Local Revenues		8,403.99	0.00	8,403.99
5. TOTAL REVENUES		244,514.67	20,887.10	265,401.77
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	90,433.27	0.00	90,433.27
Certificated Pupil Support Salaries	1200	1,541.25	0.00	1,541.25
Certificated Supervisors' and Administrators' Salaries	1300	43,682.60	4,317.40	48,000.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		135,657.12	4,317.40	139,974.52
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	10,495.25	0.00	10,495.25
Noncertificated Support Salaries	2200	31,193.45	2,897.68	34,091.13
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00
Other Noncertificated Salaries	2900	12,001.38	4,000.50	16,001.88
Total, Noncertificated Salaries		53,690.08	6,898.18	60,588.26

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	22,225.54	2,344.32	24,569.86
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	5,089.24	1,594.11	6,683.35
Health and Welfare Benefits	3401-3402	7,317.51	1,689.53	9,007.04
Unemployment Insurance	3501-3502	2,463.51	582.17	3,045.68
Workers' Compensation Insurance	3601-3602	2,930.48	778.22	3,708.70
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,080.85	183.17	1,264.02
Total, Employee Benefits		41,107.13	7,171.52	48,278.65
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	511.18	0.00	511.18
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	7,221.18	0.00	7,221.18
Noncapitalized Equipment	4400	7,437.16	0.00	7,437.16
Food	4700	6,384.57	0.00	6,384.57
Total, Books and Supplies		21,554.09	0.00	21,554.09
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	2,715.03	0.00	2,715.03
Travel and Conferences	5200	1,223.00	0.00	1,223.00
Dues and Memberships	5300	11,187.59	0.00	11,187.59
Insurance	5400	8,742.47	0.00	8,742.47
Operations and Housekeeping Services	5500	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	54,350.45	0.00	54,350.45
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	100,796.33	2,500.00	103,296.33
Communications	5900	3,302.58	0.00	3,302.58
Total, Services and Other Operating Expenditures		182,317.45	2,500.00	184,817.45
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		434,325.87	20,887.10	455,212.97

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(189,811.20)	0.00	(189,811.20)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(189,811.20)	0.00	(189,811.20)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(201,899.67)	16,408.00	(185,491.67)
b. Adjustments/Restatements	9793, 9795	(16,408.00)	(16,408.00)	(32,816.00)
c. Adjusted Beginning Fund Balance /Net Position		(218,307.67)	0.00	(218,307.67)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(408,118.87)	0.00	(408,118.87)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(408,118.87)	0.00	(408,118.87)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	13,638.90	0.00	13,638.90
In Revolving Fund	9130	586.92	0.00	586.92
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	132,462.39	0.00	132,462.39
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	1,903.90	0.00	1,903.90
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
9. TOTAL ASSETS		148,592.11	0.00	148,592.11
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	137,290.54	0.00	137,290.54
2. Due to Grantor Governments	9590	50,250.34	0.00	50,250.34
3. Current Loans	9640	236,139.10	0.00	236,139.10
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	133,031.00	0.00	133,031.00
6. TOTAL LIABILITIES		556,710.98	0.00	556,710.98
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(408,118.87)	0.00	(408,118.87)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a. Total Expenditures (B8)		455,212.97
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]		6,294.00
c. Subtotal of State & Local Expenditures [a minus b]		448,918.97
d. Less Community Services [L2 Total]		0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]		0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$	448,918.97



Business Services Branch
Business Advisory Services
760 E. Brier Dr. San Bernardino, CA 92408
(909) 386-9676

Woodward Leadership Academy

2018-2019
UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2019

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714
Charter Approving Entity: San Bernardino Unifed
County: San Bernardino
Charter #: 1438

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

[X] **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	653,482.00		653,482.00
Education Protection Account State Aid - Current Year	8012	118,342.00		118,342.00
State Aid - Prior Years	8019	3,556.00		3,556.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	41,145.00		41,145.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		816,525.00	0.00	816,525.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		45,764.00	45,764.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		58,400.29	58,400.29
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	104,164.29	104,164.29
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	40,783.11	153,461.97	194,245.08
Total, Other State Revenues		40,783.11	153,461.97	194,245.08
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	3,924.73		3,924.73
Total, Local Revenues		3,924.73	0.00	3,924.73
5. TOTAL REVENUES		861,232.84	257,626.26	1,118,859.10
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	274,462.98		274,462.98
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		274,462.98	0.00	274,462.98
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	41,155.40	41,155.40
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	47,992.49		47,992.49
Clerical, Technical and Office Salaries	2400	12,179.38		12,179.38
Other Noncertificated Salaries	2900	33,511.69		33,511.69
Total, Noncertificated Salaries		93,683.56	41,155.40	134,838.96

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	45,497.21		45,497.21
PERS	3201-3202	0.00		0.00
OASDI / Medicare / Alternative	3301-3302	12,315.94	3,148.39	15,464.33
Health and Welfare Benefits	3401-3402	43,469.13	1,460.21	44,929.34
Unemployment Insurance	3501-3502	9,657.79		9,657.79
Workers' Compensation Insurance	3601-3602	9,850.46		9,850.46
OPEB, Allocated	3701-3702	0.00		0.00
OPEB, Active Employees	3751-3752	0.00		0.00
Other Employee Benefits	3901-3902	38,784.85		38,784.85
Total, Employee Benefits		159,575.38	4,608.60	164,183.98
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	24,810.35		24,810.35
Noncapitalized Equipment	4400	4,145.96		4,145.96
Food	4700	0.00	62,838.77	62,838.77
Total, Books and Supplies		28,956.31	62,838.77	91,795.08
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	4,958.10		4,958.10
Dues and Memberships	5300			0.00
Insurance	5400	19,824.30		19,824.30
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	68,305.47	34,849.00	103,154.47
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	169,407.79	81,047.65	250,455.44
Communications	5900	12,445.67		12,445.67
Total, Services and Other Operating Expenditures		274,941.33	115,896.65	390,837.98
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	67,692.46		67,692.46
Total, Capital Outlay		67,692.46	0.00	67,692.46
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	42,130.28	33,126.84	75,257.12
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		42,130.28	33,126.84	75,257.12
8. TOTAL EXPENDITURES		941,442.30	257,626.26	1,199,068.56

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(80,209.46)	0.00	(80,209.46)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(80,209.46)	0.00	(80,209.46)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	28,375.76		28,375.76
b. Adjustments/Restatements	9793, 9795	0.00		0.00
c. Adjusted Beginning Fund Balance /Net Position		28,375.76	0.00	28,375.76
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(51,833.70)	0.00	(51,833.70)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(51,833.70)	0.00	(51,833.70)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	31,820.62		31,820.62
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	146,159.00		146,159.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	2,305.95		2,305.95
7. Other Current Assets	9340	169,886.62		169,886.62
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		350,172.19	0.00	350,172.19
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	356,864.92		356,864.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	41,940.97		41,940.97
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	3,200.00		3,200.00
6. TOTAL LIABILITIES		402,005.89	0.00	402,005.89
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(51,833.70)	0.00	(51,833.70)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	$ 0.00	0.00	0.00
b.		0.00	0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2017-18 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2020-21.

a.	Total Expenditures (B8)	1,199,068.56
b.	Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	104,164.29
c.	Subtotal of State & Local Expenditures [a minus b]	1,094,904.27
d.	Less Community Services [L2 Total]	0.00
e.	Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	67,692.46
	TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	$ 1,027,211.81



Business Services Branch
Business Advisory Services
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