



San Bernardino City Unified School District



**2017-18
Unaudited Actuals Report
September 18, 2018**

San Bernardino City Unified School District
2017-18

UNAUDITED ACTUALS REPORT

September 18, 2018

Dale Marsden, Ed.D.
Superintendent

Jayne Christakos
Chief Business Officer
Business Services

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San Bernardino City Unified School District 2017-18 Unaudited Actuals Report

Board of Education

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Gwendolyn Rogers, Vice President

Dr. Barbara Flores

Michael Gallo

Dr. Margaret Hill

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Superintendent

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Deputy Superintendent

Jayne Christakos
Chief Business Officer

Dr. Kennon Mitchell
Assistant Superintendent, Educational Services

Dr. Rachel Monárrez
Assistant Superintendent, Continuous Improvement

Dr. Perry Wiseman
Assistant Superintendent, Human Resources

Ginger Ontiveros
Executive Director, Community Engagement

Joseph Paulino
Chief, School Police

Linda Bardere
Director, Communications

Dr. Lorraine Perez
Assistant Superintendent, Student Services



San Bernardino City Unified School District 2017-18 Unaudited Actuals Report

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2017-18 Adopted Budget Compared to 2017-18 Unaudited Actuals

	2017-18 Adopted Budget		2017-18 Unaudited Actuals		Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	\$ 63,264,301	\$ 29,473,112	\$ 92,737,413	\$ 66,123,392	\$ 35,880,352	\$102,003,744
Revenues	466,911,268	161,967,006	628,878,274	474,323,119	195,314,216	669,637,335
Expenditures	486,666,392	164,520,136	651,186,528	481,759,375	186,642,454	668,401,829
Increase/(Decrease) in Fund Balance	(19,755,125)	(2,553,130)	(22,308,255)	(7,436,256)	8,671,761	1,235,506
Audit Adjustments and Restatements				2,831,518	(105,775)	2,725,743
Ending Fund Balance	\$ 43,509,176	\$ 26,919,982	\$ 70,429,158	\$ 61,518,654	\$ 44,446,338	\$105,964,993
Reserve for Stores, Revolving Cash & Prepaid	710,000		710,000	467,428		467,428
Reserve for Restricted Ending Balances		26,919,982	26,919,982		44,446,338	44,446,338
Required Reserve- 2%	13,100,000		13,100,000	13,400,000		13,400,000
Assigned - Textbooks & TSSP	8,800,000		8,800,000	21,600,000		21,600,000
Assigned - for One Time Expenditures				3,585,033		3,585,033
Reserve for Deficit Spending				20,990,075		20,990,075
Unassigned/Unappropriated	\$ 20,899,176		\$ 20,899,176	\$ 1,476,119		\$ 1,476,119
				\$ (19,423,057)		\$ (19,423,057)

2017-18 Estimated Actuals Compared to 2017-18 Unaudited Actuals

	2017-18 Estimated Actuals			2017-18 Unaudited Actuals			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	\$ 66,123,392	\$ 35,880,352	\$ 102,003,744	\$ 66,123,392	\$ 35,880,352	\$ 102,003,744	\$ -	\$ -	\$ -
Revenues	473,911,082	188,950,112	662,861,194	474,323,119	195,314,216	669,637,335	412,037	6,364,104	6,776,141
Expenditures	486,513,578	184,161,742	670,675,320	481,759,375	186,642,454	668,401,829	4,754,203	(2,480,712)	2,273,491
Increase/(Decrease) in Fund Balance	(12,602,496)	4,788,370	(7,814,126)	(7,436,256)	8,671,761	1,235,506	5,166,240	3,883,391	9,049,632
Audit Adjustments and Restatements	2,831,518	(105,775)	2,725,743	2,831,518	(105,775)	2,725,743			
Ending Fund Balance	\$ 56,352,414	\$ 40,562,947	\$ 96,915,361	\$ 61,518,654	\$ 44,446,338	\$ 105,964,993	\$ 5,166,240	\$ 3,883,391	\$ 9,049,632
Reserve for Stores, Revolving Cash & Prepaid	312,339		312,339	467,428		467,428	155,089		155,089
Reserve for Restricted Ending Balances		40,562,947	40,562,947		44,446,338	44,446,338		3,883,391	3,883,391
Required Reserve - 2%	13,450,000		13,450,000	13,400,000		13,400,000	(50,000)		(50,000)
Assigned - Textbooks & TSSP	21,600,000		21,600,000	21,600,000		21,600,000	-		-
Assigned - for One Time Expenditures				3,585,033		3,585,033	3,585,033		3,585,033
Reserve for Deficit Spending	20,990,075		20,990,075	20,990,075		20,990,075	-		-
Unassigned/Unappropriated	-		-	\$ 1,476,119		\$ 1,476,119	\$ 1,476,119		\$ 1,476,119

2018-19 Adopted Budget

Multi-Year Projections Combined General Fund

We have incorporated \$11.5M in budgeted reductions during the projection period.		Actual 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
1. Total Revenues		\$647.1	\$662.9	\$685.0	\$680.3	\$691.9
2. Expenditures, Transfers, and Interfund Transfers		628.2	670.7	718.4	696.5	706.7
3. Excess/(Deficit) Revenues Less Expenditures		18.9	(7.8)	(33.4)	(16.2)	(14.8)
4. Beginning Fund Balance		83.1	102.0	96.9	63.5	47.3
5. Audit Adjustment			2.7			
6. Ending Fund Balance		102.0	96.9	63.5	47.3	32.5
Components of Ending Fund Balance						
A. Reserves for Stores/Revolving Cash and Prepaid Expense	0.7		0.3	0.3	0.3	0.3
B. Reserve for Restricted Programs	35.9		40.6	16.0	9.8	1.9
C. Reserve for Economic Uncertainties	12.6		13.5	14.4	14.0	14.2
D. Assigned - Textbooks	7.0		14.0	5.0	-0-	-0-
E. Assigned – TSSP (One Time)	7.6		7.6	3.8	-0-	-0-
F. One Time Mandates for Board Priorities				16.1	16.1	16.1
G. Reserve for Deficit Spending	23.0		20.9	7.9	7.1	-0-
H. Unassigned/Unappropriated Ending Balance	\$ 15.2		\$ -0-	\$ -0-	\$ -0-	\$ -0-

2018-19 Adopted Budget

Multi Year Projections - Unrestricted General Fund

	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
1. Total Revenues	\$473.2	\$473.9	\$500.8	\$496.4	\$506.1
2. Expenditures, Transfers, and Interfund Transfers	459.2	486.5	509.7	506.4	512.9
3. Excess/(Deficit) Revenues Less Expenditures	14.0	(12.6)	(8.9)	(10.0)	(6.8)
4. Beginning Fund Balance	52.1	66.1	56.3	47.4	37.4
5. Audit Adjustment/Restatements	0	2.8	-0-	-0-	-0-
6. Ending Fund Balance	66.1	56.3	47.4	37.4	30.6
Components of Ending Fund Balance:					
A. Reserves for Stores/Revolving Cash and Prepaid Expense	0.7	0.3	0.3	0.3	0.3
B. Reserve for Economic Uncertainties	12.6	13.5	14.4	14.0	14.2
C. Assigned - Targeted Support for School Progress (TSSP)	7.6	7.6	3.8	0	0
D. Assigned – Textbooks	7.0	14.0	5.0	0	0
E. Assigned - One Time Mandates for Board Priorities			16.1	16.1	16.1
F. Reserve for deficit spending and TSSP (Future Years)	23.0	20.9	7.8	7.0	-0-
G. Unassigned/Unappropriated Ending Fund Balance	\$ 15.2	\$ -0-	\$ -0-	\$ -0-	\$ -0-

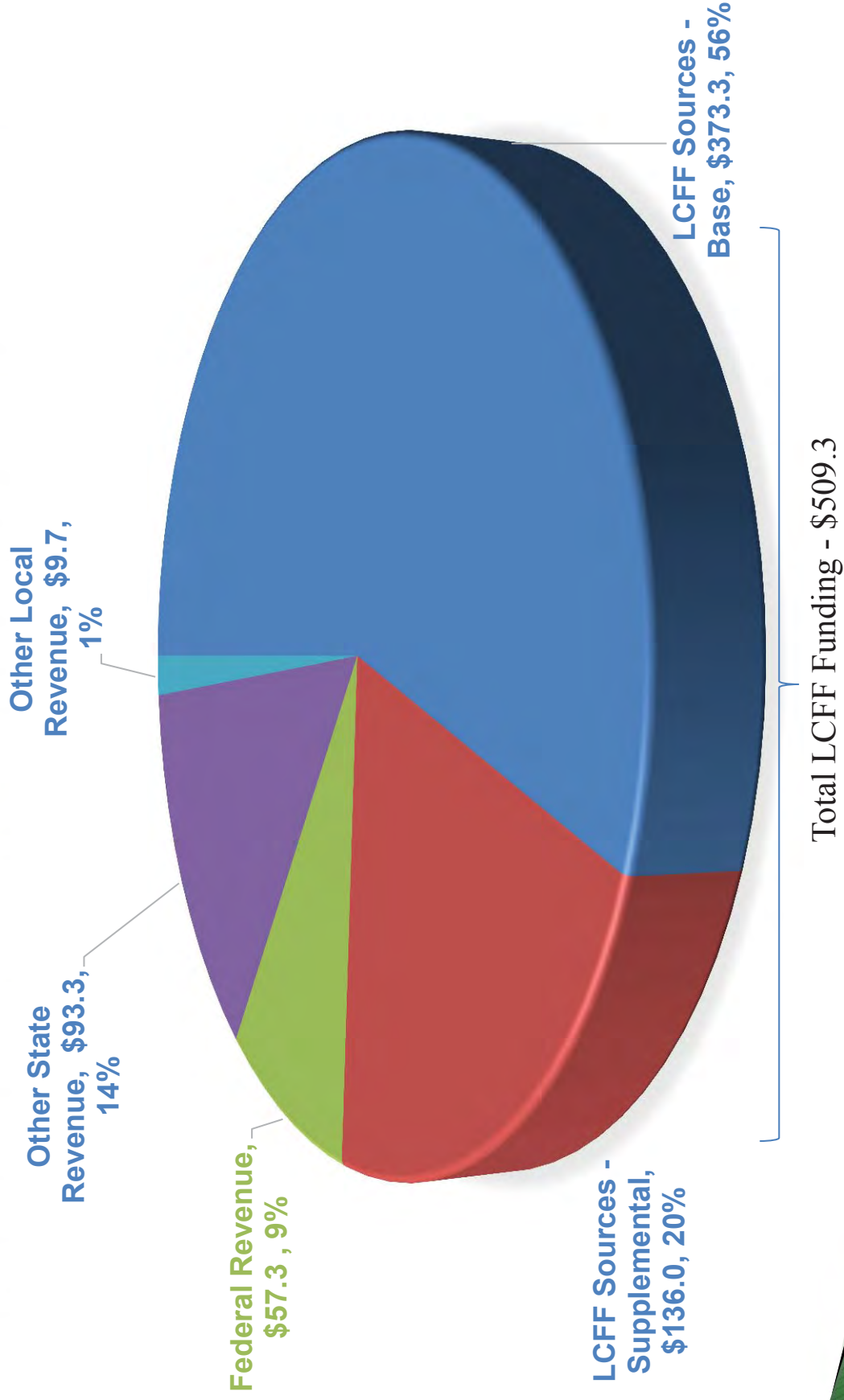
2018-19 Adopted Budget

Multi Year Projections – Restricted General Fund

	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
1. Total Revenues	\$173.9	\$188.9	\$184.3	\$183.9	\$185.8
2. Expenditures, Transfers, and Interfund Transfers	169.0	184.1	208.9	190.5	194.1
3. Excess/(Deficit) Revenues Less Expenditures	4.9	4.8	(24.6)	(6.6)	(8.3)
4. Beginning Fund Balance	31.0	35.9	40.6	16.0	9.4
5. Audit Adjustment/Restatements	0	(0.1)	0	0	0
6. Ending Fund Balance	35.9	40.6	16.0	9.4	1.1
Components of the Ending Fund Balance:					
A. Reserve for Restricted Programs	\$35.9	\$40.6	\$16.0	\$9.4	\$1.1

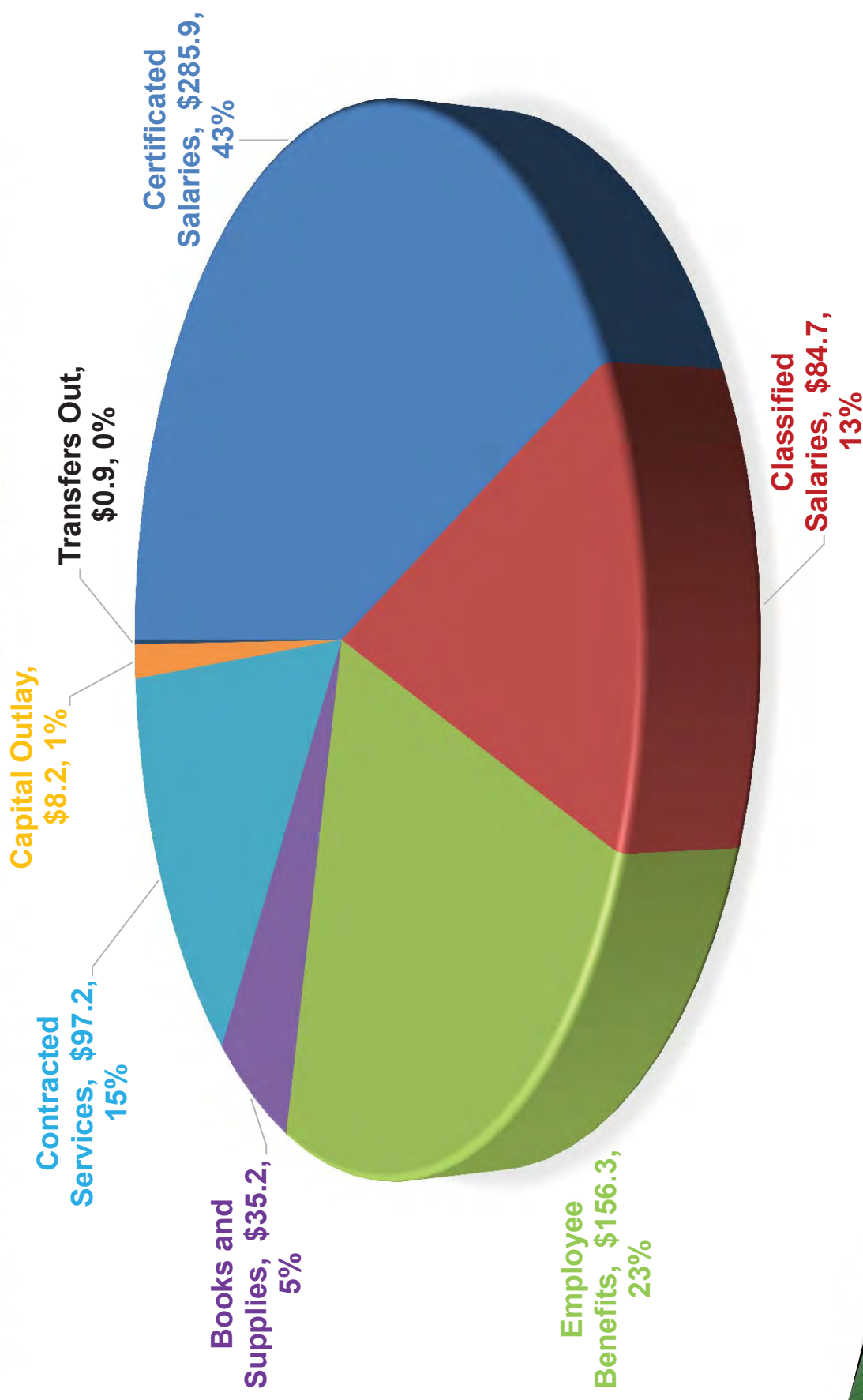


2017-18 General Fund Revenues



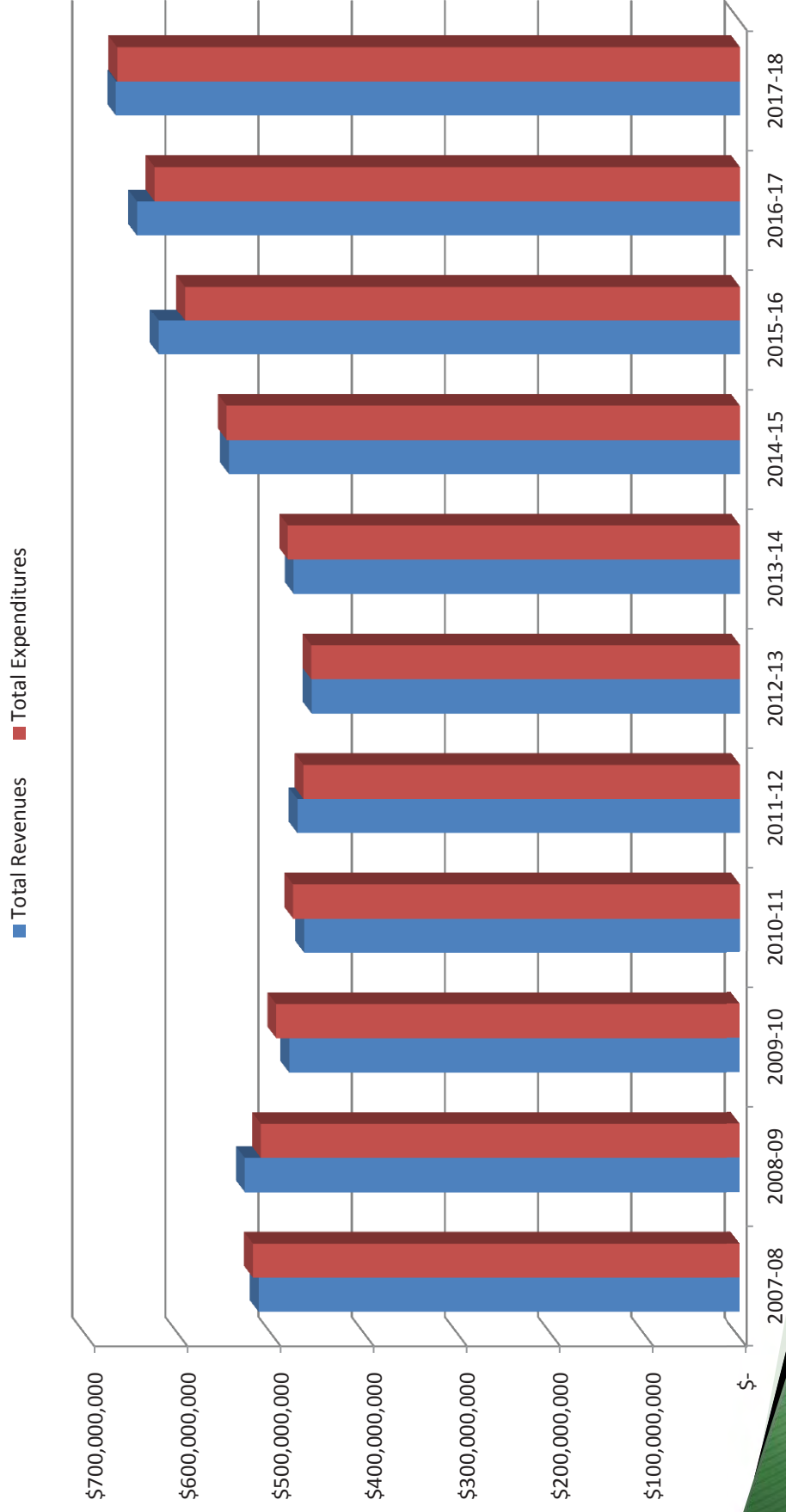
2017-18 Total General Fund Revenues - \$669.6 Million

2017-18 General Fund Expenditures

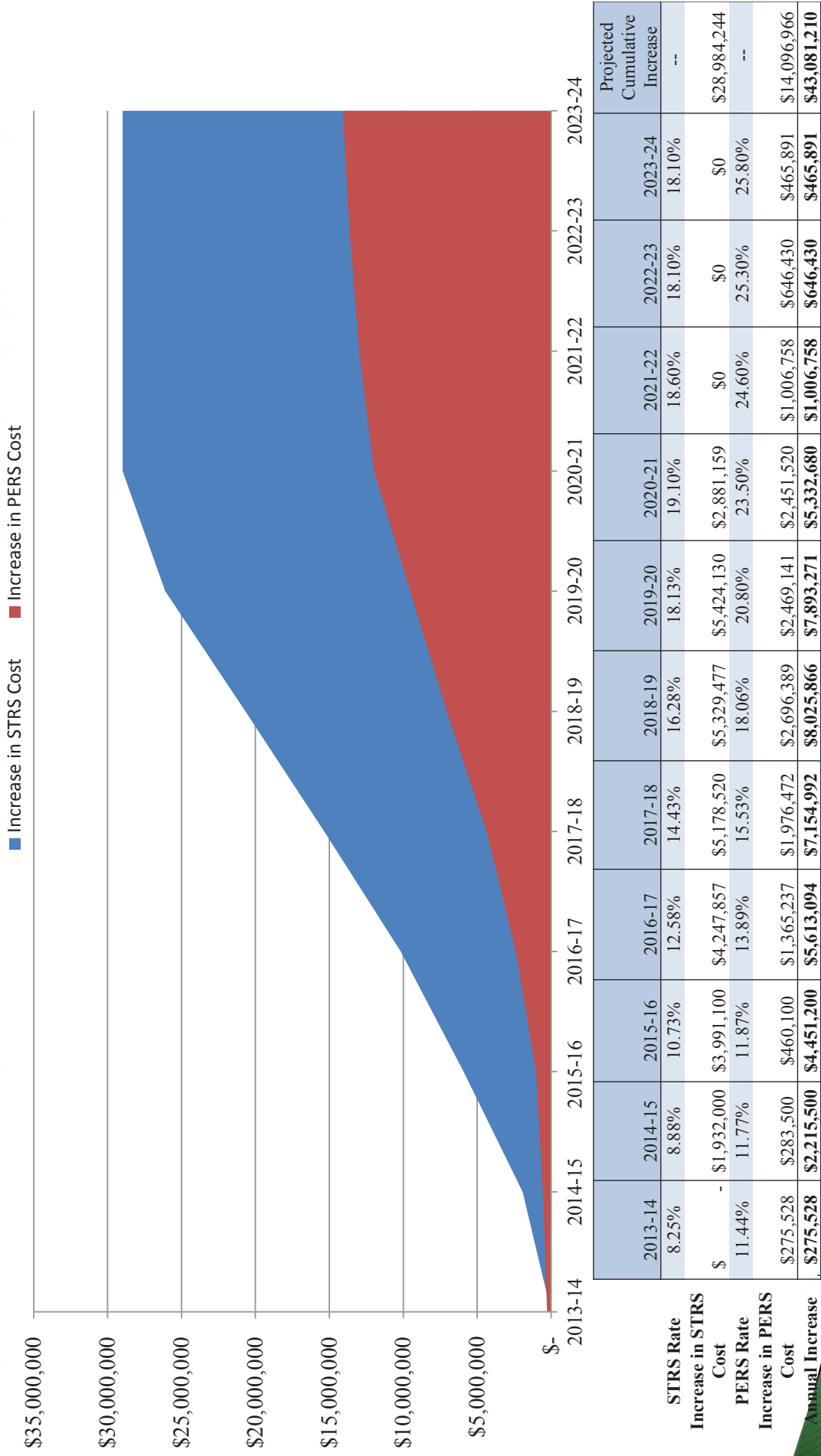


2017-18 Total General Fund Expenditures - \$668.4 Million

2017-18 Comparison of General Fund Revenues to Expenditures



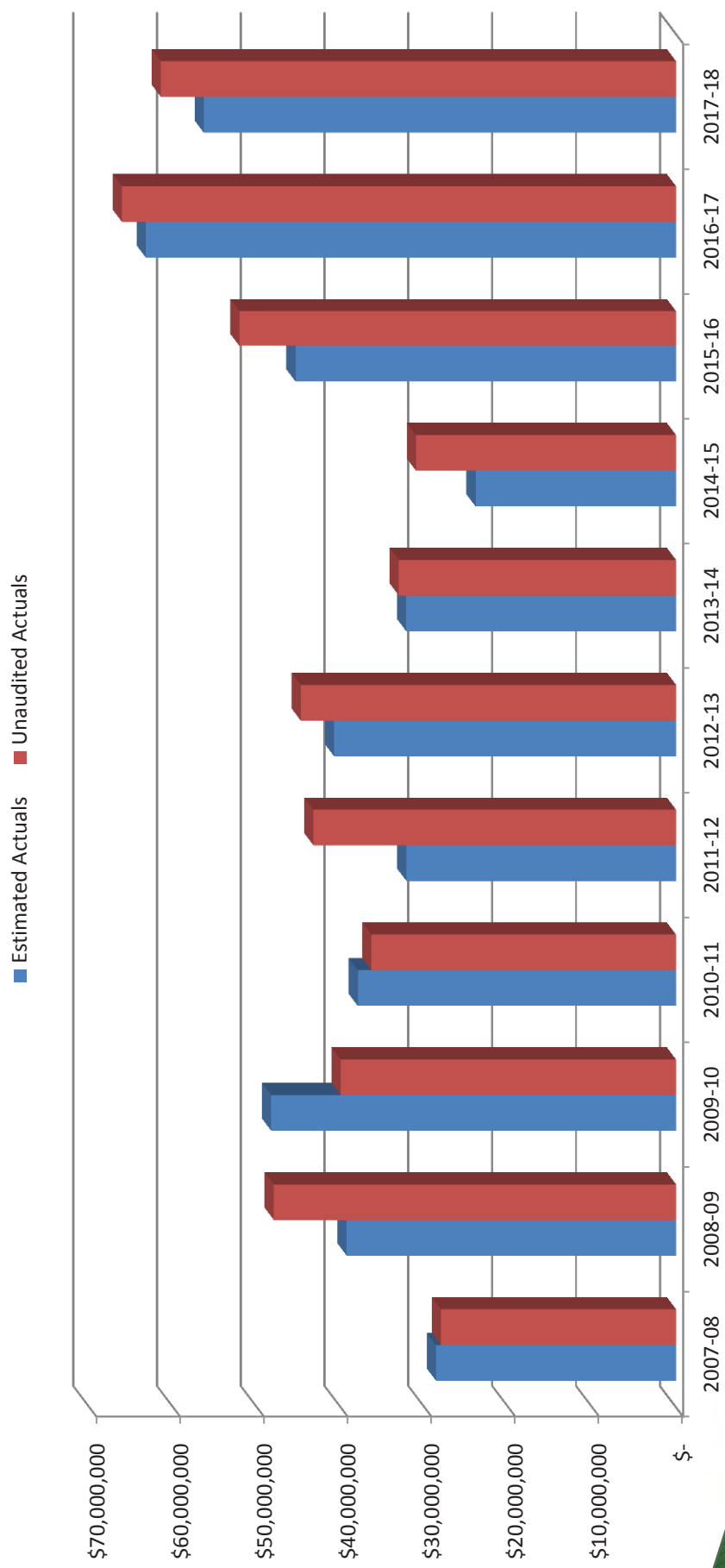
STRS/PERS Increases through 2023-24



Actual Increases to Date - \$19.7 Million

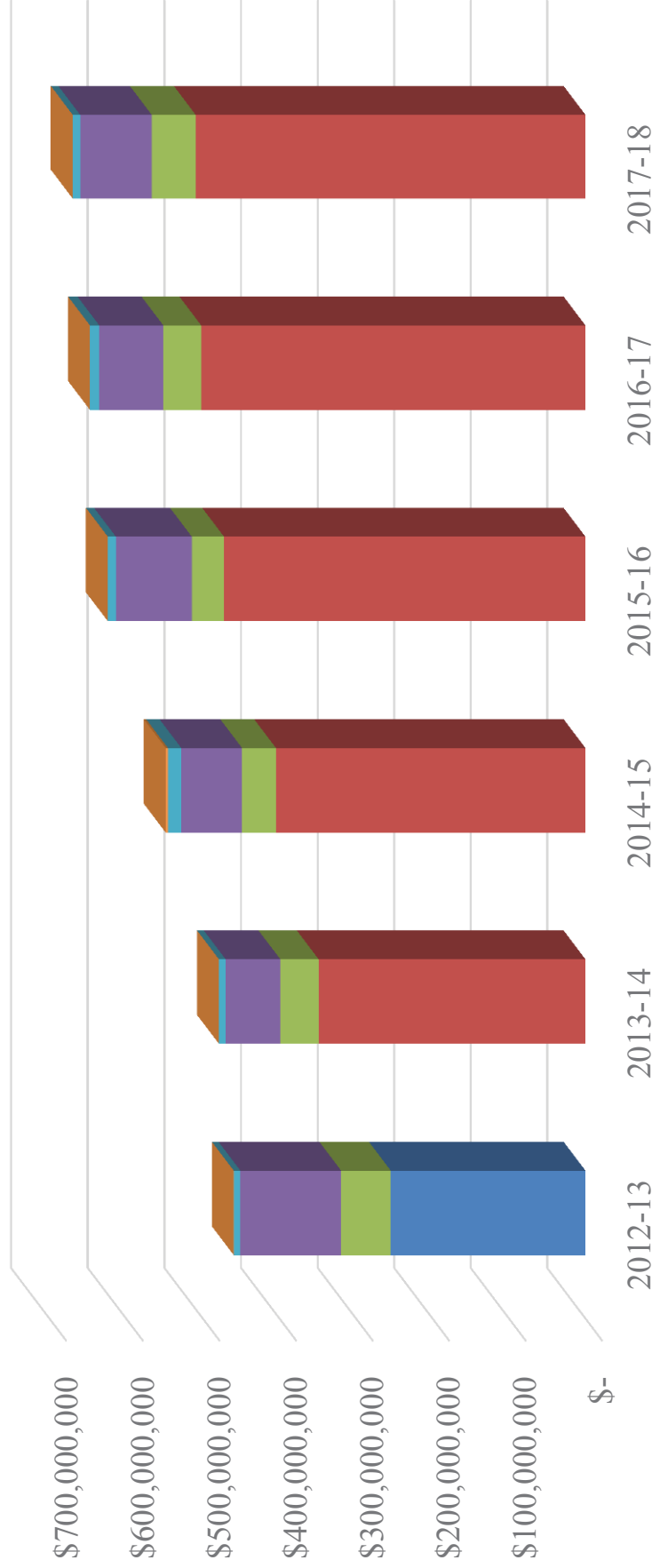
History of Ending Fund Balance

Estimated Actuals to Unaudited Actuals



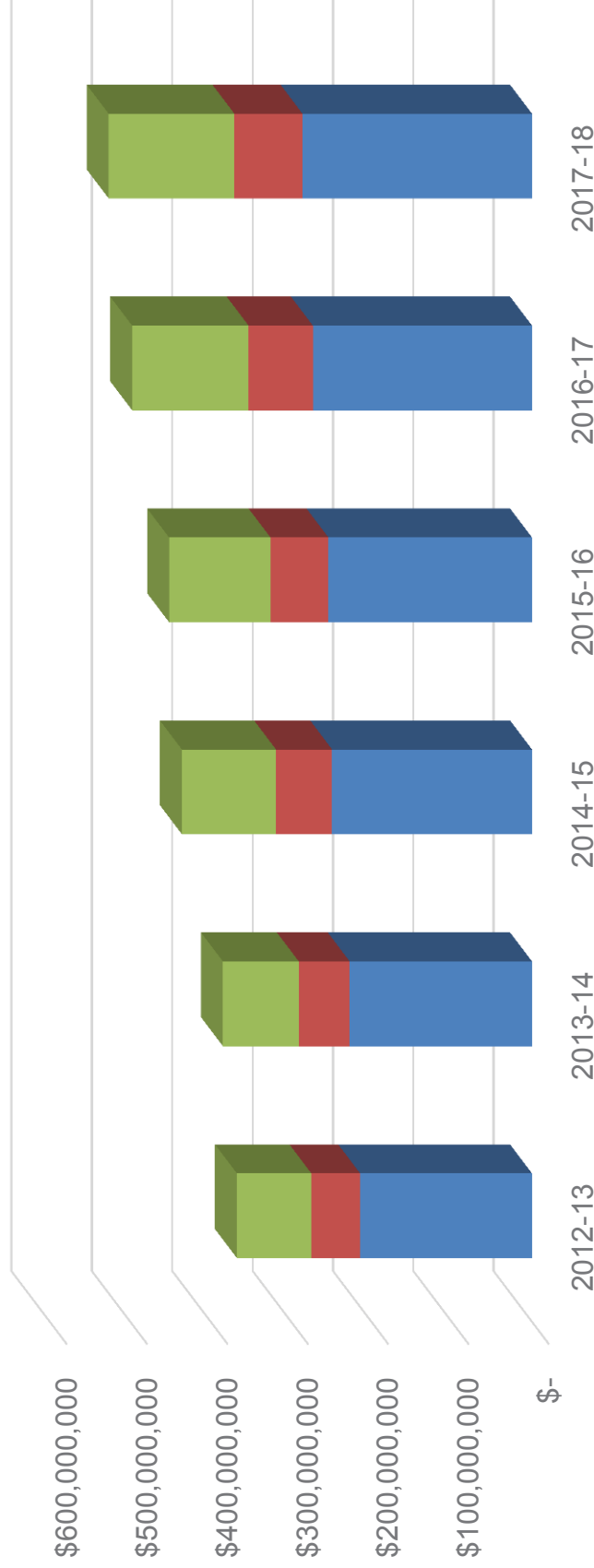
6 Year Comparison – General Fund Revenues

■ Revenue Limit ■ LCFF Funding ■ Federal Revenue ■ Other State Revenue ■ Local Revenue ■ Transfers In



6 Year Comparison – Salaries and Benefits

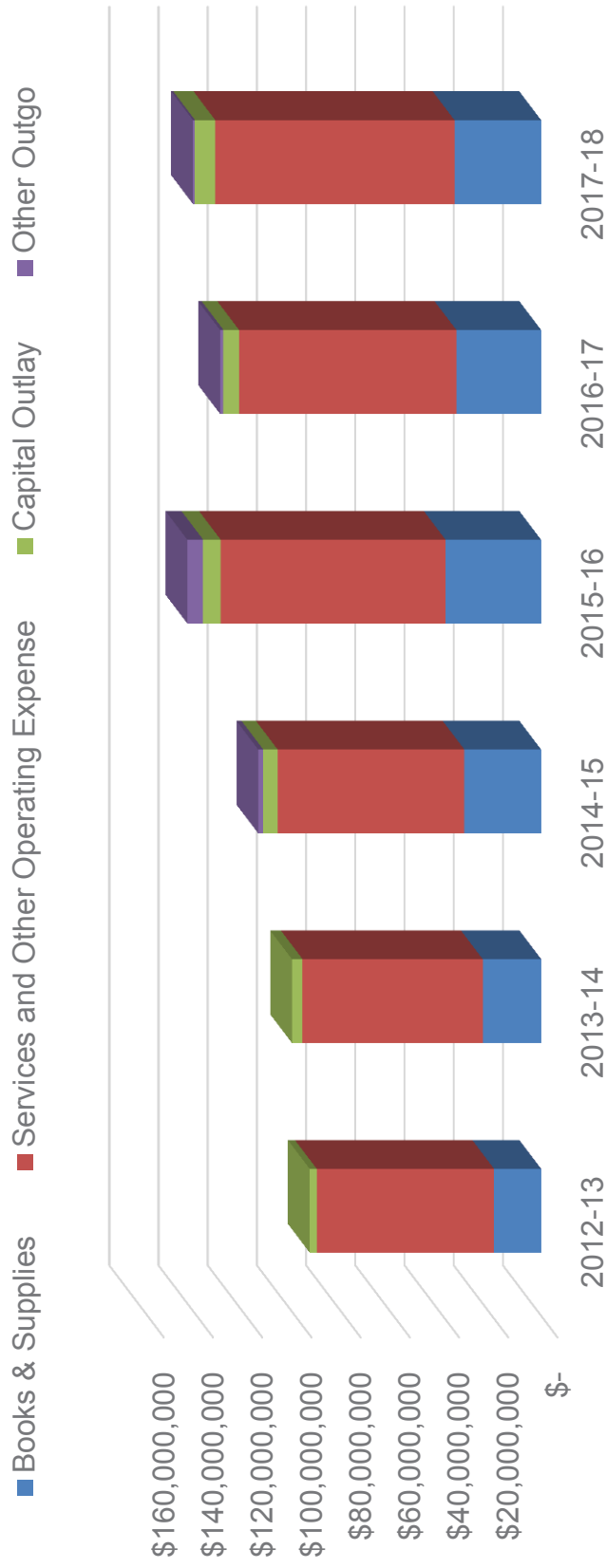
■ Certificated Salaries ■ Classified Salaries ■ Employee Benefits



Certificated Salaries
Classified Salaries
Employee Benefits
Total Salaries and Benefits

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Certificated Salaries	\$ 214,088,938	\$ 227,100,122	\$ 249,040,355	\$ 253,651,989	\$ 273,041,213	\$ 285,876,385
Classified Salaries	\$ 60,725,044	\$ 63,389,710	\$ 69,806,437	\$ 72,087,885	\$ 79,931,360	\$ 84,698,050
Employee Benefits	\$ 92,563,077	\$ 94,327,575	\$ 117,007,520	\$ 126,011,344	\$ 144,735,476	\$ 156,318,084
Total Salaries and Benefits	\$ 367,377,059	\$ 384,817,407	\$ 435,854,312	\$ 451,751,218	\$ 497,708,049	\$ 526,892,520

6 Year Comparison – Operating Expenses



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Books & Supplies	\$ 19,090,251	\$ 23,728,507	\$ 31,197,223	\$ 38,841,461	\$ 34,459,035	\$ 35,222,446
Services and Other Operating	\$ 72,067,331	\$ 73,194,764	\$ 75,877,793	\$ 91,349,410	\$ 88,292,660	\$ 97,205,192
Capital Outlay	\$ 2,856,836	\$ 4,335,361	\$ 5,870,768	\$ 7,144,864	\$ 6,363,063	\$ 8,233,314
Other Outgo	\$ (1,358,852)	\$ (1,060,596)	\$ 2,035,767	\$ 6,434,998	\$ 1,389,837	\$ 848,357
Total Operating Expenses	\$ 92,655,567	\$ 100,198,037	\$ 114,981,551	\$ 143,770,733	\$ 130,504,595	\$ 141,509,309

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 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:	
		2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	509,260,602.27	0.00	509,260,602.27	541,748,043.00	0.00	541,748,043.00	6.4%
2) Federal Revenue		8100-8299	3,088,519.55	54,232,781.34	57,321,300.89	2,275,000.00	48,167,057.10	50,442,057.10	-12.0%
3) Other State Revenue		8300-8599	16,514,034.89	76,759,193.40	93,273,228.29	17,803,410.27	65,752,140.82	83,555,551.09	-10.4%
4) Other Local Revenue		8600-8799	3,851,757.12	5,930,446.28	9,782,203.40	5,215,698.78	1,013,759.00	6,229,457.78	-36.3%
5) TOTAL REVENUES			532,714,913.83	136,922,421.02	669,637,334.85	567,042,152.05	114,932,956.92	681,975,108.97	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	226,779,984.88	59,096,400.60	285,876,385.48	231,226,487.23	59,416,981.69	290,643,468.92	1.7%
2) Classified Salaries		2000-2999	63,036,100.27	21,661,950.09	84,698,050.36	65,003,441.51	25,244,761.16	90,248,202.67	6.6%
3) Employee Benefits		3000-3999	105,398,191.29	50,919,892.71	156,318,084.00	120,411,597.82	56,729,654.17	177,141,251.99	13.3%
4) Books and Supplies		4000-4999	20,750,505.44	14,471,940.47	35,222,445.91	27,730,118.89	13,124,785.98	40,854,904.87	16.0%
5) Services and Other Operating Expenditures		5000-5999	67,386,451.34	29,818,740.28	97,205,191.62	69,676,884.66	29,070,241.88	98,747,126.54	1.6%
6) Capital Outlay		6000-6999	2,200,742.41	6,032,571.61	8,233,314.02	1,648,444.74	20,723,454.85	22,371,899.59	171.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	120,766.32	526,003.66	646,769.98	135,526.32	592,145.00	727,671.32	12.5%
7400-7499			(6,035,034.88)	4,114,954.82	(1,920,080.06)	(6,338,464.60)	4,248,790.60	(2,069,674.00)	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	479,637,707.07	186,642,454.24	666,280,161.31	509,494,036.57	209,150,815.33	718,644,851.90	7.9%
9) TOTAL EXPENDITURES			53,077,206.76	(49,720,033.22)	3,357,173.54	57,548,115.48	(94,217,858.41)	(36,669,742.93)	-1192.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
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	2,121,667.46	0.00	2,121,667.46	885,663.04	0.00	885,663.04	-58.3%
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	(58,391,794.65)	58,391,794.65	0.00	(69,627,491.21)	69,627,491.21	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(60,513,462.11)	58,391,794.65	(2,121,667.46)	(70,513,154.25)	69,627,491.21	(885,663.04)	-58.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,436,255.35)	8,671,761.43	1,235,506.08	(12,965,038.77)	(24,590,367.20)	(37,555,405.97)	-3139.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	66,123,391.98	35,880,351.80	102,003,743.78	61,518,654.23	44,446,338.63	105,964,992.86	3.9%
b) Audit Adjustments		9793	2,725,743.00	0.00	2,725,743.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,849,134.98	35,880,351.80	104,729,486.78	61,518,654.23	44,446,338.63	105,964,992.86	1.2%
d) Other Restatements		9795	105,774.60	(105,774.60)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,954,909.58	35,774,577.20	104,729,486.78	61,518,654.23	44,446,338.63	105,964,992.86	1.2%
2) Ending Balance, June 30 (E + F1e)			61,518,654.23	44,446,338.63	105,964,992.86	48,553,615.46	19,855,971.43	68,409,586.89	-35.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Revolving Cash									
Stores		9712	48,462.13	0.00	48,462.13	102,339.39	0.00	102,339.39	111.2%
Prepaid Items		9713	207,965.50	0.00	207,965.50	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	44,446,338.63	44,446,338.63	0.00	19,855,971.43	19,855,971.43	-55.3%
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	46,175,108.11	0.00	46,175,108.11	32,738,133.05	0.00	32,738,133.05	-29.1%
Textbook Adoption	0000	9780	14,000,000.00		14,000,000.00				
TSSP	0000	9780	7,600,000.00		7,600,000.00				
One Time Expenditures-June 19, 2018	0000	9780	3,585,033.00		3,585,033.00				
Deficit Spending	0000	9780	20,990,075.11		20,990,075.11				
Textbooks	0000	9780				5,000,000.00		5,000,000.00	
TSSP	0000	9780				3,800,000.00		3,800,000.00	
One Time Mandate Funding	0000	9780				16,098,000.00		16,098,000.00	
Reserve for Deficit Spending	0000	9780				7,840,133.05		7,840,133.05	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,400,003.00	0.00	13,400,000.00	14,400,000.00	0.00	14,400,000.00	7.5%
Unassigned/Unappropriated Amount		9790	1,476,113.49	0.00	1,476,118.49	1,103,143.02	0.00	1,103,143.02	-25.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	111,541,396.94	49,925,539.34	161,466,936.28			
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	51,649.62	0.00	51,649.62			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	2,268,506.58	20,159,283.51	22,427,790.09			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	3,420,563.27	3,950.68	3,424,513.95			
6) Stores		9320	48,462.13	0.00	48,462.13			
7) Prepaid Expenditures		9330	207,965.50	0.00	207,965.50			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			117,749,544.04	70,088,773.53	187,838,317.57			
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	52,439,321.69	17,727,716.09	70,167,037.78			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	3,784,014.56	0.00	3,784,014.56			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	7,553.56	7,914,718.81	7,922,272.37			
6) TOTAL LIABILITIES			56,230,889.81	25,642,434.90	81,873,324.71			
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 (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
			61,518,654.23	44,446,338.63	105,964,992.86			
								% Diff Column C & F

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	405,552,756.00	0.00	405,552,756.00	458,797,952.00	0.00	458,797,952.00	13.1%
Education Protection Account State Aid - Current Year		8012	64,892,011.00	0.00	64,892,011.00	59,863,410.00	0.00	59,863,410.00	-7.7%
State Aid - Prior Years		8019	669,491.97	0.00	669,491.97	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	307,521.33	0.00	307,521.33	294,139.00	0.00	294,139.00	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	59.40	0.00	59.40	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	29,728,247.03	0.00	29,728,247.03	30,382,431.00	0.00	30,382,431.00	2.2%
Unsecured Roll Taxes		8042	1,333,128.28	0.00	1,333,128.28	1,044,622.00	0.00	1,044,622.00	-21.6%
Prior Years' Taxes		8043	259,044.69	0.00	259,044.69	39,280.00	0.00	39,280.00	-84.8%
Supplemental Taxes		8044	2,032,327.61	0.00	2,032,327.61	1,141,510.00	0.00	1,141,510.00	-43.8%
Education Revenue Augmentation Fund (ERAF)		8045	(6,810,589.55)	0.00	(6,810,589.55)	(6,810,590.00)	0.00	(6,810,590.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,128,608.83	0.00	15,128,608.83	857,412.00	0.00	857,412.00	-94.3%
Penalties and Interest from Delinquent Taxes		8048	44,991.51	0.00	44,991.51	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			513,137,598.10	0.00	513,137,598.10	545,610,166.00	0.00	545,610,166.00	6.3%
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	(1,869,824.83)	0.00	(1,869,824.83)	(1,854,952.00)	0.00	(1,854,952.00)	-0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			509,260,602.27	0.00	509,260,602.27	541,748,043.00	0.00	541,748,043.00	6.4%
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	10,954,936.60	10,954,936.60	0.00	9,305,405.00	9,305,405.00	-15.1%
Special Education Discretionary Grants		8182	0.00	1,330,102.26	1,330,102.26	0.00	1,326,436.00	1,326,436.00	-0.3%
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		33,369,524.71	33,369,524.71		28,459,561.00	28,459,561.00	-14.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		2,219,649.50	2,219,649.50		3,156,944.97	3,156,944.97	42.2%
Title III, Part A, Immigrant Education Program	4201	8290		42,975.54	42,975.54		48,797.00	48,797.00	13.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,552,871.19	1,552,871.19		1,266,441.00	1,266,441.00	-18.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		2,386,727.39	2,386,727.39		2,221,900.00	2,221,900.00	-6.9%
Career and Technical Education	3500-3599	8290		648,015.00	648,015.00		648,020.00	648,020.00	0.0%
All Other Federal Revenue	All Other	8290	3,088,519.55	1,727,979.15	4,816,498.70	2,275,000.00	1,733,552.13	4,008,552.13	-16.8%
TOTAL FEDERAL REVENUE			3,088,519.55	54,232,781.34	57,321,300.89	2,275,000.00	48,167,057.10	50,442,057.10	-12.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311			25,709,153.00			26,289,762.00	2.3%
Prior Years	6500	8319		61,918.00	61,918.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	495,588.00	495,588.00	0.00	487,649.00	487,649.00	-1.6%
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	8,680,684.00	0.00	8,680,684.00	10,357,595.28	0.00	10,357,595.28	19.3%
Lottery - Unrestricted and Instructional Materials		8560	7,635,984.17	2,935,432.39	10,571,416.56	7,395,814.99	2,595,882.08	9,991,697.07	-5.5%
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		9,626,524.35	9,626,524.35		9,426,587.74	9,426,587.74	-2.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		8,392,927.00	8,392,927.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,638,043.26	1,638,043.26		1,720,411.00	1,720,411.00	5.0%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	197,366.72	27,899,607.40	28,096,974.12	50,000.00	25,231,849.00	25,281,849.00	-10.0%
TOTAL, OTHER STATE REVENUE			16,514,034.89	76,759,193.40	93,273,228.29	17,803,410.27	65,752,140.82	83,555,551.09	-10.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,883,632.98	4,883,632.98	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
8629			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	59,649.51	0.00	59,649.51	60,000.00	0.00	60,000.00	0.6%
Interest		8660	1,446,519.39	0.00	1,446,519.39	1,200,000.00	0.00	1,200,000.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	29,398.13	0.00	29,398.13	105,252.78	0.00	105,252.78	258.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	2,316,190.09	379,136.82	2,695,326.91	3,850,446.00	20,000.00	3,870,446.00	43.6%
Tuition		8710	0.00	667,676.48	667,676.48	0.00	993,759.00	993,759.00	48.8%
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			3,851,757.12	5,930,446.28	9,782,203.40	5,215,698.78	1,013,759.00	6,229,457.78	-36.3%
TOTAL REVENUES			532,714,913.83	136,922,421.02	669,637,334.85	567,042,152.05	114,932,956.92	681,975,108.97	1.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	180,239,077.80	39,212,700.19	219,451,777.99	177,650,785.03	35,496,287.09	213,147,072.12	-2.9%
Certificated Pupil Support Salaries		1200	16,400,842.28	11,915,882.02	28,316,724.30	16,186,343.30	12,833,250.84	29,019,594.14	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	21,153,947.96	1,929,576.86	23,083,524.82	22,279,865.26	3,324,103.69	25,603,968.95	10.9%
Other Certificated Salaries		1900	8,986,116.84	6,038,241.53	15,024,358.37	15,109,493.64	7,763,340.07	22,872,833.71	52.2%
TOTAL, CERTIFICATED SALARIES			226,779,984.88	59,096,400.60	285,876,385.48	231,226,487.23	59,416,981.69	290,643,468.92	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,751,510.67	11,192,429.88	17,943,940.55	2,539,965.84	12,678,757.63	15,218,723.47	-15.2%
Classified Support Salaries		2200	21,905,871.08	6,200,658.18	28,106,529.26	21,899,778.04	6,961,399.90	28,851,177.94	2.6%
Classified Supervisors' and Administrators' Salaries		2300	5,469,683.33	940,323.05	6,410,006.38	5,617,683.76	1,049,087.00	6,666,770.76	4.0%
Clerical, Technical and Office Salaries		2400	27,195,819.83	2,360,961.10	29,556,780.93	28,693,222.49	2,424,582.11	31,117,804.60	5.3%
Other Classified Salaries		2900	1,713,215.36	967,577.88	2,680,793.24	6,262,791.38	2,130,934.52	8,393,725.90	213.1%
TOTAL, CLASSIFIED SALARIES			63,036,100.27	21,661,950.09	84,698,050.36	65,003,441.51	25,244,761.16	90,248,202.67	6.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	31,728,288.45	30,239,426.89	61,967,715.34	36,773,174.47	30,593,391.90	67,366,566.37	8.7%
PERS		3201-3202	9,713,982.64	3,606,411.14	13,320,393.78	12,113,255.62	5,059,591.23	17,172,846.85	28.9%
OASDI/Medicare/Alternative		3301-3302	7,730,186.78	2,587,871.38	10,318,058.16	8,505,417.18	3,010,685.32	11,516,102.50	11.8%
Health and Welfare Benefits		3401-3402	44,691,743.89	11,373,457.64	56,065,201.53	50,170,013.32	14,477,255.61	64,647,268.93	15.3%
Unemployment Insurance		3501-3502	143,534.25	39,726.33	183,260.58	163,323.75	42,858.69	205,182.44	12.5%
Workers' Compensation		3601-3602	5,154,916.70	1,436,410.67	6,591,327.37	6,047,004.98	1,701,723.88	7,748,728.86	17.8%
OPEB, Allocated		3701-3702	2,763,682.63	711,536.61	3,475,219.24	2,936,671.43	817,788.65	3,754,460.08	8.0%
OPEB, Active Employees		3751-3752	3,441,159.95	925,052.05	4,366,212.00	3,672,041.07	1,026,358.89	4,698,399.96	7.6%
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			105,398,191.29	50,919,892.71	156,318,084.00	120,411,597.82	56,729,654.17	177,141,251.99	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	999,819.87	79,153.33	1,078,973.20	15,041,192.00	2,621,047.98	17,662,239.98	1536.9%
Books and Other Reference Materials		4200	1,610,966.07	600,098.02	2,211,064.09	449,954.55	240,360.09	690,314.64	-68.8%
Materials and Supplies		4300	12,197,309.18	9,475,337.88	21,672,647.06	9,440,795.65	8,485,708.65	17,926,504.30	-17.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	5,942,410.32	4,317,351.24	10,259,761.56	2,798,176.69	1,777,669.26	4,575,845.95	-55.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			20,750,505.44	14,471,940.47	35,222,445.91	27,730,118.89	13,124,785.98	40,854,904.87	16.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	23,246,418.13	14,976,648.61	38,223,066.74	25,925,640.69	12,322,345.59	38,247,986.28	0.1%
Travel and Conferences		5200	2,460,119.53	1,666,158.28	4,126,277.81	2,197,751.86	1,615,436.78	3,813,188.64	-7.6%
Dues and Memberships		5300	148,768.91	3,195.00	151,963.91	180,190.96	127,100.00	307,290.96	102.2%
Insurance		5400 - 5450	3,000,123.91	0.00	3,000,123.91	2,613,600.00	0.00	2,613,600.00	-12.9%
Operations and Housekeeping Services		5500	13,375,505.07	970.69	13,376,475.76	13,690,977.00	55,650.00	13,746,627.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,676,160.17	3,091,254.64	4,767,414.81	3,029,543.39	4,585,494.65	7,615,038.04	59.7%
Transfers of Direct Costs		5710	(569,356.57)	569,356.57	0.00	(223,967.73)	223,967.73	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	710,052.14	(135,383.37)	574,668.77	343,353.41	(53,650.02)	289,703.39	-49.6%
Professional/Consulting Services and Operating Expenditures		5800	18,732,391.02	9,608,679.53	28,341,070.55	16,828,211.21	10,138,726.85	26,966,938.06	-4.8%
Communications		5900	4,606,269.03	37,860.33	4,644,129.36	5,091,583.87	55,170.30	5,146,754.17	10.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			67,386,451.34	29,818,740.28	97,205,191.62	69,676,884.66	29,070,241.88	98,747,126.54	1.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	(4,028.16)	109,006.76	104,978.60	0.00	1,373,436.81	1,373,436.81	1208.3%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	914,222.79	4,809,366.70	5,723,589.49	490,371.92	18,776,265.55	19,266,637.47	236.6%
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	1,210,887.77	1,034,614.83	2,245,502.60	1,045,016.82	523,752.49	1,568,769.31	-30.1%
Equipment Replacement		6500	79,660.01	79,583.32	159,243.33	105,750.00	50,000.00	155,750.00	-2.2%
TOTAL, CAPITAL OUTLAY			2,200,742.41	6,032,571.61	8,233,314.02	1,648,444.74	20,723,454.85	22,371,899.59	171.7%
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	(14,760.00)	0.00	(14,760.00)	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	135,526.32	0.00	135,526.32	135,526.32	0.00	135,526.32	0.0%
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		526,003.66	526,003.66		592,145.00	592,145.00	12.6%
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	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,766.32	526,003.66	646,769.98	135,526.32	592,145.00	727,671.32	12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,114,954.82)	4,114,954.82	0.00	(4,248,790.60)	4,248,790.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,920,080.06)	0.00	(1,920,080.06)	(2,089,674.00)	0.00	(2,089,674.00)	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,035,034.88)	4,114,954.82	(1,920,080.06)	(6,338,464.60)	4,248,790.60	(2,089,674.00)	8.8%
TOTAL EXPENDITURES			479,637,707.07	186,642,454.24	666,280,161.31	509,494,036.57	209,150,815.33	718,644,851.90	7.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	2,121,667.46	0.00	2,121,667.46	885,663.04	0.00	885,663.04	-58.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,121,667.46	0.00	2,121,667.46	885,663.04	0.00	885,663.04	-58.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(58,391,794.65)	58,391,794.65	0.00	(69,627,491.21)	69,627,491.21	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,391,794.65)	58,391,794.65	0.00	(69,627,491.21)	69,627,491.21	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(60,513,462.11)	58,391,794.65	(2,121,667.46)	(70,513,154.25)	69,627,491.21	(885,663.04)	-58.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	972,023.51	866,605.00	-10.8%
3) Other State Revenue		8300-8599	602,668.79	327,667.00	-45.6%
4) Other Local Revenue		8600-8799	7,247,883.66	7,019,521.00	-3.2%
5) TOTAL, REVENUES			8,822,575.96	8,213,793.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,036,708.54	3,498,373.91	-13.3%
2) Classified Salaries		2000-2999	1,411,729.28	1,453,734.28	3.0%
3) Employee Benefits		3000-3999	2,400,424.29	2,314,173.59	-3.6%
4) Books and Supplies		4000-4999	315,696.21	269,329.22	-14.7%
5) Services and Other Operating Expenditures		5000-5999	460,522.98	403,468.00	-12.4%
6) Capital Outlay		6000-6999	1,479.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	276,712.32	274,714.00	-0.7%
9) TOTAL, EXPENDITURES			8,903,273.54	8,213,793.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,697.58)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,697.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,919.84	837,598.26	137.3%
b) Audit Adjustments		9793	565,376.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			918,295.84	837,598.26	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,295.84	837,598.26	-8.8%
2) Ending Balance, June 30 (E + F1e)			837,598.26	837,598.26	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	667,741.23	667,741.23	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	169,857.03	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	773,388.07		
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	1,717,030.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	27,639.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,518,057.62		
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	682,447.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	851,234.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	146,777.48		
6) TOTAL, LIABILITIES			1,680,459.36		
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)			837,598.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	972,023.51	866,605.00	-10.8%
TOTAL, FEDERAL REVENUE			972,023.51	866,605.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	81,859.79	54,814.00	-33.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	520,809.00	272,853.00	-47.6%
TOTAL, OTHER STATE REVENUE			602,668.79	327,667.00	-45.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	231,661.96	0.00	-100.0%
Interagency Services		8677	6,784,521.00	6,784,521.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	231,700.70	235,000.00	1.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,247,883.66	7,019,521.00	-3.2%
TOTAL, REVENUES			8,822,575.96	8,213,793.00	-6.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,178,268.72	2,448,403.31	-23.0%
Certificated Pupil Support Salaries		1200	172,210.14	191,220.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	566,042.07	558,726.00	-1.3%
Other Certificated Salaries		1900	120,187.61	300,024.60	149.6%
TOTAL, CERTIFICATED SALARIES			4,036,708.54	3,498,373.91	-13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	86,609.50	110,026.00	27.0%
Classified Support Salaries		2200	342,605.90	301,904.00	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	917,980.74	982,040.28	7.0%
Other Classified Salaries		2900	64,533.14	59,764.00	-7.4%
TOTAL, CLASSIFIED SALARIES			1,411,729.28	1,453,734.28	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	816,217.13	535,276.09	-34.4%
PERS		3201-3202	247,379.01	292,269.72	18.1%
OASDI/Medicare/Alternative		3301-3302	176,486.51	172,714.40	-2.1%
Health and Welfare Benefits		3401-3402	960,280.51	1,103,309.01	14.9%
Unemployment Insurance		3501-3502	2,692.82	2,479.56	-7.9%
Workers' Compensation		3601-3602	96,989.40	99,035.88	2.1%
OPEB, Allocated		3701-3702	40,403.38	49,324.50	22.1%
OPEB, Active Employees		3751-3752	59,975.53	59,764.43	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,400,424.29	2,314,173.59	-3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	87,866.86	42,000.00	-52.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	133,983.48	218,534.84	63.1%
Noncapitalized Equipment		4400	93,845.87	8,794.38	-90.6%
TOTAL, BOOKS AND SUPPLIES			315,696.21	269,329.22	-14.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,090.00	0.00	-100.0%
Travel and Conferences		5200	52,203.05	3,912.00	-92.5%
Dues and Memberships		5300	600.00	850.00	41.7%
Insurance		5400-5450	1,760.00	1,755.00	-0.3%
Operations and Housekeeping Services		5500	161,536.64	169,854.72	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,041.01	27,391.53	172.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,735.80	34,635.39	-51.0%
Professional/Consulting Services and Operating Expenditures		5800	146,030.57	141,659.36	-3.0%
Communications		5900	16,525.91	23,410.00	41.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			460,522.98	403,468.00	-12.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,479.92	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,479.92	0.00	-100.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	276,712.32	274,714.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			276,712.32	274,714.00	-0.7%
TOTAL, EXPENDITURES			8,903,273.54	8,213,793.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	559,124.00	559,124.00	0.0%
3) Other State Revenue		8300-8599	9,769,515.46	10,972,872.00	12.3%
4) Other Local Revenue		8600-8799	228,443.24	105,160.00	-54.0%
5) TOTAL, REVENUES			10,557,082.70	11,637,156.00	10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,975,571.48	3,751,969.00	-5.6%
2) Classified Salaries		2000-2999	3,123,462.91	3,258,480.72	4.3%
3) Employee Benefits		3000-3999	3,140,553.31	3,381,680.98	7.7%
4) Books and Supplies		4000-4999	967,180.92	1,071,644.72	10.8%
5) Services and Other Operating Expenditures		5000-5999	530,810.49	541,828.62	2.1%
6) Capital Outlay		6000-6999	86,584.43	11,000.00	-87.3%
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	456,305.48	506,215.00	10.9%
9) TOTAL, EXPENDITURES			12,280,469.02	12,522,819.04	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,723,386.32)	(885,663.04)	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,121,667.46	885,663.04	-58.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,121,667.46	885,663.04	-58.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			398,281.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,933.89	417,215.03	2103.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,933.89	417,215.03	2103.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,933.89	417,215.03	2103.5%
2) Ending Balance, June 30 (E + F1e)			417,215.03	417,215.03	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	410,099.71	410,099.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,115.33	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	7,115.32	-71153300.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,378.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,521.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,121,667.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,331,567.75		
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	869,459.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	854,879.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	190,012.92		
6) TOTAL, LIABILITIES			1,914,352.72		
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)			417,215.03		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	559,124.00	559,124.00	0.0%
TOTAL, FEDERAL REVENUE			559,124.00	559,124.00	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	9,442,001.00	10,952,872.00	16.0%
All Other State Revenue	All Other	8590	327,514.46	20,000.00	-93.9%
TOTAL, OTHER STATE REVENUE			9,769,515.46	10,972,872.00	12.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	21,525.78	5,100.00	-76.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	80,365.50	100,000.00	24.4%
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	126,551.96	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,443.24	105,160.00	-54.0%
TOTAL, REVENUES			10,557,082.70	11,637,156.00	10.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,398,341.19	3,172,629.00	-6.6%
Certificated Pupil Support Salaries		1200	32,701.20	50,563.00	54.6%
Certificated Supervisors' and Administrators' Salaries		1300	250,510.53	246,071.00	-1.8%
Other Certificated Salaries		1900	294,018.56	282,706.00	-3.8%
TOTAL, CERTIFICATED SALARIES			3,975,571.48	3,751,969.00	-5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,612,046.58	1,813,251.29	12.5%
Classified Support Salaries		2200	110,575.46	116,046.27	4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	661,863.30	670,582.46	1.3%
Other Classified Salaries		2900	738,977.57	658,600.70	-10.9%
TOTAL, CLASSIFIED SALARIES			3,123,462.91	3,258,480.72	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	802,241.42	509,860.00	-36.4%
PERS		3201-3202	486,347.84	693,376.00	42.6%
OASDI/Medicare/Alternative		3301-3302	293,569.45	329,983.00	12.4%
Health and Welfare Benefits		3401-3402	1,286,803.96	1,553,490.98	20.7%
Unemployment Insurance		3501-3502	3,469.09	3,529.00	1.7%
Workers' Compensation		3601-3602	126,066.89	140,913.00	11.8%
OPEB, Allocated		3701-3702	60,537.26	65,439.00	8.1%
OPEB, Active Employees		3751-3752	81,517.40	85,090.00	4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,140,553.31	3,381,680.98	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,019.04	0.00	-100.0%
Materials and Supplies		4300	752,744.60	983,019.61	30.6%
Noncapitalized Equipment		4400	212,417.28	88,625.11	-58.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			967,180.92	1,071,644.72	10.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	663.00	0.00	-100.0%
Travel and Conferences		5200	12,273.18	20,381.00	66.1%
Dues and Memberships		5300	600.00	1,800.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,431.52	48,307.50	-11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,044.74	36,945.26	359.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	233,528.51	202,585.36	-13.3%
Professional/Consulting Services and Operating Expenditures		5800	221,200.32	225,066.50	1.7%
Communications		5900	69.22	6,743.00	9641.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			530,810.49	541,828.62	2.1%
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	11,784.19	0.00	-100.0%
Equipment		6400	74,800.24	11,000.00	-85.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,584.43	11,000.00	-87.3%
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	456,305.48	506,215.00	10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			456,305.48	506,215.00	10.9%
TOTAL, EXPENDITURES			12,280,469.02	12,522,819.04	2.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,121,667.46	885,663.04	-58.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,121,667.46	885,663.04	-58.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			2,121,667.46	885,663.04	-58.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	12,035.84	9,500.00	-21.1%
5) TOTAL, REVENUES			2,019,206.84	2,016,671.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,883,499.50	2,014,683.75	7.0%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,883,499.50	2,020,683.75	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			135,707.34	(4,012.75)	-103.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,707.34	(4,012.75)	-103.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,697.83	149,405.17	990.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,697.83	149,405.17	990.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,697.83	149,405.17	990.7%
2) Ending Balance, June 30 (E + F1e)			149,405.17	145,392.42	-2.7%
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	149,405.17	145,392.42	-2.7%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	408,070.05		
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	3,401.27		
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			411,471.32		
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	262,066.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			262,066.15		
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)			149,405.17		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	12,035.84	9,500.00	-21.1%
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			12,035.84	9,500.00	-21.1%
TOTAL, REVENUES			2,019,206.84	2,016,671.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	1,883,499.50	2,013,683.75	6.9%
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			1,883,499.50	2,014,683.75	7.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	New
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			1,883,499.50	2,020,683.75	7.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	791,277.52	618,856.34	-21.8%
5) TOTAL, REVENUES			791,277.52	618,856.34	-21.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,210.14	57,589.00	50.7%
3) Employee Benefits		3000-3999	17,517.14	25,983.00	48.3%
4) Books and Supplies		4000-4999	2,867.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,449,348.64	846,674.17	-41.6%
6) Capital Outlay		6000-6999	14,237,520.49	50,524,916.65	254.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,936,925.56	6,813,336.65	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,682,389.47	58,268,499.47	156.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,891,111.95)	(57,649,643.13)	163.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5.25	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,635,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,635,005.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,743,893.30	(57,649,643.13)	-287.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,107,096.42	70,829,012.68	96.2%
b) Audit Adjustments		9793	3,977,958.58	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,085,055.00	70,829,012.68	76.7%
d) Other Restatements		9795	64.38	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,085,119.38	70,829,012.68	76.7%
2) Ending Balance, June 30 (E + F1e)			70,829,012.68	13,179,369.55	-81.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	70,829,012.68	13,179,369.55	-81.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,921,012.63		
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	1,309,736.47		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	294,030.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,752.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			72,777,530.97		
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	1,945,278.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,240.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,948,518.29		
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)			70,829,012.68		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	779,896.13	618,856.34	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,381.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			791,277.52	618,856.34	-21.8%
TOTAL, REVENUES			791,277.52	618,856.34	-21.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	27,640.53	41,533.00	50.3%
Clerical, Technical and Office Salaries		2400	10,569.61	16,056.00	51.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,210.14	57,589.00	50.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,985.99	10,194.00	70.3%
OASDI/Medicare/Alternative		3301-3302	2,758.96	4,407.00	59.7%
Health and Welfare Benefits		3401-3402	7,200.14	8,903.00	23.7%
Unemployment Insurance		3501-3502	18.74	29.00	54.7%
Workers' Compensation		3601-3602	686.97	1,152.00	67.7%
OPEB, Allocated		3701-3702	401.06	602.00	50.1%
OPEB, Active Employees		3751-3752	465.28	696.00	49.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,517.14	25,983.00	48.3%
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	2,867.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,867.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,654.72	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,350.00	255.00	-99.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,376,289.92	846,419.17	-38.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,449,348.64	846,674.17	-41.6%
CAPITAL OUTLAY					
Land		6100	74,170.00	1,597,891.75	2054.4%
Land Improvements		6170	6,383,182.69	4,283,485.16	-32.9%
Buildings and Improvements of Buildings		6200	7,311,695.29	44,615,672.62	510.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	468,472.51	27,867.12	-94.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,237,520.49	50,524,916.65	254.9%
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	1,606,925.56	6,813,336.65	324.0%
Other Debt Service - Principal		7439	5,330,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,936,925.56	6,813,336.65	-1.8%
TOTAL, EXPENDITURES			22,682,389.47	58,268,499.47	156.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5.25	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5.25	0.00	-100.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	52,635,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			52,635,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			52,635,005.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	593,192.07	1,949,456.93	228.6%
5) TOTAL, REVENUES			593,192.07	1,949,456.93	228.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,770.06	0.00	-100.0%
3) Employee Benefits		3000-3999	9,466.61	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,684.27	31,246.67	112.8%
6) Capital Outlay		6000-6999	7,565,112.82	9,305,171.88	23.0%
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			7,611,033.76	9,336,418.55	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,017,841.69)	(7,386,961.62)	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67.31	0.00	-100.0%
b) Transfers Out		7600-7629	4,900,072.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,900,005.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,917,846.94)	(7,386,961.62)	-38.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,270,463.33	3,529,479.27	-76.9%
b) Audit Adjustments		9793	176,862.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,447,326.21	3,529,479.27	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,447,326.21	3,529,479.27	-77.2%
2) Ending Balance, June 30 (E + F1e)			3,529,479.27	(3,857,482.35)	-209.3%
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	3,529,479.27	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	(3,857,482.35)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,871,864.16		
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	42,411.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,914,275.43		
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	2,376,635.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,160.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,384,796.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,529,479.27		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	172,664.11	149,456.93	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	420,527.96	1,800,000.00	328.0%
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			593,192.07	1,949,456.93	228.6%
TOTAL REVENUES			593,192.07	1,949,456.93	228.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	15,641.41	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,128.65	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,770.06	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,329.61	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,523.33	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,740.26	0.00	-100.0%
Unemployment Insurance		3501-3502	9.12	0.00	-100.0%
Workers' Compensation		3601-3602	381.61	0.00	-100.0%
OPEB, Allocated		3701-3702	224.21	0.00	-100.0%
OPEB, Active Employees		3751-3752	258.47	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,466.61	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	2017-18 Unaudited Actuals	2018-19 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	14,684.27	31,246.67	112.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,684.27	31,246.67	112.8%
CAPITAL OUTLAY					
Land		6100	22,919.35	14,397.00	-37.2%
Land Improvements		6170	33,667.65	104,054.41	209.1%
Buildings and Improvements of Buildings		6200	7,508,525.82	9,168,858.78	22.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	17,861.69	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,565,112.82	9,305,171.88	23.0%
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			7,611,033.76	9,336,418.55	22.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	67.31	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67.31	0.00	-100.0%
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	4,900,072.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,900,072.56	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,900,005.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	346,357.51	311,814.17	-10.0%
5) TOTAL, REVENUES			346,357.51	311,814.17	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	27,588,269.45	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	27,588,269.45	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			346,357.51	(27,276,455.28)	-7975.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,779.79	0.00	-100.0%
b) Transfers Out		7600-7629	3,164,296.52	215,809.03	-93.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,053,516.73)	(215,809.03)	-92.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,707,159.22)	(27,492,264.31)	915.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,293,976.88	27,586,817.66	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,293,976.88	27,586,817.66	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,293,976.88	27,586,817.66	-8.9%
2) Ending Balance, June 30 (E + F1e)			27,586,817.66	94,553.35	-99.7%
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	27,586,817.66	94,553.35	-99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,479,304.82		
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	107,512.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,586,817.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			27,586,817.66		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	345,738.98	311,814.17	-9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	618.53	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			346,357.51	311,814.17	-10.0%
TOTAL, REVENUES			346,357.51	311,814.17	-10.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	27,588,269.45	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	27,588,269.45	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	27,588,269.45	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	110,779.79	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,779.79	0.00	-100.0%
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	3,164,296.52	215,809.03	-93.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,164,296.52	215,809.03	-93.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(3,053,516.73)	(215,809.03)	-92.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	93,856.72	27,464.74	-70.7%
5) TOTAL, REVENUES			93,856.72	27,464.74	-70.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	301,500.16	344,486.62	14.3%
6) Capital Outlay		6000-6999	1,191,522.25	9,810,797.72	723.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,493,022.41	10,155,284.34	580.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,399,165.69)	(10,127,819.60)	623.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,064,296.52	215,809.03	-97.3%
b) Transfers Out		7600-7629	110,779.79	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			7,953,516.73	215,809.03	-97.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,554,351.04	(9,912,010.57)	-251.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,466.61	9,892,817.65	196.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,466.61	9,892,817.65	196.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,466.61	9,892,817.65	196.3%
2) Ending Balance, June 30 (E + F1e)			9,892,817.65	(19,192.92)	-100.2%
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	9,892,817.65	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	(19,192.92)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,090,637.37		
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	29,658.60		
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			10,120,295.97		
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	227,478.32		
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			227,478.32		
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)			9,892,817.65		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	75,486.72	27,464.74	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,370.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,856.72	27,464.74	-70.7%
TOTAL, REVENUES			93,856.72	27,464.74	-70.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	82,080.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	686.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	218,734.16	344,486.62	57.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,500.16	344,486.62	14.3%
CAPITAL OUTLAY					
Land		6100	14,681.25	5,000.00	-65.9%
Land Improvements		6170	9,400.00	129,670.00	1279.5%
Buildings and Improvements of Buildings		6200	1,030,434.60	9,664,600.50	837.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	137,006.40	11,527.22	-91.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,191,522.25	9,810,797.72	723.4%
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			1,493,022.41	10,155,284.34	580.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	8,064,296.52	215,809.03	-97.3%
(a) TOTAL, INTERFUND TRANSFERS IN			8,064,296.52	215,809.03	-97.3%
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	110,779.79	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,779.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			7,953,516.73	215,809.03	-97.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64.38	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64.38	0.00	-100.0%
d) Other Restatements		9795	(64.38)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	137,933.77	115,358.00	-16.4%
4) Other Local Revenue		8600-8799	16,369,473.08	12,438,583.19	-24.0%
5) TOTAL, REVENUES			16,507,406.85	12,553,941.19	-23.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,023,979.28	15,327,491.08	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,023,979.28	15,327,491.08	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			483,427.57	(2,773,549.89)	-673.7%
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	2,493,624.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,493,624.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,977,051.87	(2,773,549.89)	-193.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,959,744.13	19,936,796.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,959,744.13	19,936,796.00	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,959,744.13	19,936,796.00	17.6%
2) Ending Balance, June 30 (E + F1e)			19,936,796.00	17,163,246.11	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,936,796.00	17,163,246.11	-13.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,936,796.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,936,796.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,936,796.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	137,933.77	115,358.00	-16.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			137,933.77	115,358.00	-16.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	14,899,772.14	8,565,685.59	-42.5%
Unsecured Roll		8612	715,694.29	934,294.12	30.5%
Prior Years' Taxes		8613	(7,548.16)	4,900.00	-164.9%
Supplemental Taxes		8614	418,648.95	281,703.48	-32.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	197,332.60	152,000.00	-23.0%
Interest		8660	145,573.26	2,500,000.00	1617.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,369,473.08	12,438,583.19	-24.0%
TOTAL, REVENUES			16,507,406.85	12,553,941.19	-23.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,640,965.40	6,538,624.20	-14.4%
Bond Interest and Other Service Charges		7434	8,383,013.88	8,788,866.88	4.8%
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)			16,023,979.28	15,327,491.08	-4.3%
TOTAL, EXPENDITURES			16,023,979.28	15,327,491.08	-4.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2,493,624.30	0.00	-100.0%
(c) TOTAL, SOURCES			2,493,624.30	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,493,624.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,365,738.31	29,513,618.00	0.5%
3) Other State Revenue		8300-8599	2,015,630.59	2,010,751.00	-0.2%
4) Other Local Revenue		8600-8799	1,495,658.28	1,555,391.00	4.0%
5) TOTAL, REVENUES			32,877,027.18	33,079,760.00	0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,606,609.67	10,973,746.00	3.5%
3) Employee Benefits		3000-3999	4,992,129.17	5,230,978.00	4.8%
4) Books and Supplies		4000-4999	14,959,243.66	14,488,973.05	-3.1%
5) Services and Other Operating Expenses		5000-5999	(208,924.36)	322,170.95	-254.2%
6) Depreciation		6000-6999	750,556.40	758,142.00	1.0%
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	1,187,062.26	1,308,745.00	10.3%
9) TOTAL, EXPENSES			32,286,676.80	33,082,755.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			590,350.38	(2,995.00)	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			590,350.38	(2,995.00)	-100.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,422,651.18	9,234,349.56	-11.4%
b) Audit Adjustments		9793	(1,778,652.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,643,999.18	9,234,349.56	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,643,999.18	9,234,349.56	6.8%
2) Ending Net Position, June 30 (E + F1e)			9,234,349.56	9,231,354.56	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,174,285.27	3,174,285.27	0.0%
b) Restricted Net Position		9797	17,689,349.35	17,686,354.35	0.0%
c) Unrestricted Net Position		9790	(11,629,285.06)	(11,629,285.06)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	12,497,615.72		
c) in Revolving Cash Account		9130	9,630.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,972,697.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	153,284.70		
6) Stores		9320	1,014,742.56		
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	(6,356,404.50)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,836,030.06		
g) Accumulated Depreciation - Equipment		9445	(7,147,277.46)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,822,255.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,994,646.00		
2) TOTAL, DEFERRED OUTFLOWS			5,994,646.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	960,823.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,917,718.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	40,707.65		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	15,372,575.00		
b) Total/Net OPEB Liability		9664	1,928,254.00		
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			20,220,078.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	362,473.00		
2) TOTAL, DEFERRED INFLOWS			362,473.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			9,234,349.56		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,343,756.08	27,387,075.00	0.2%
Donated Food Commodities		8221	2,021,982.23	2,126,543.00	5.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,365,738.31	29,513,618.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,015,630.59	2,010,751.00	-0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,015,630.59	2,010,751.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,339,920.48	1,439,826.00	7.5%
Interest		8660	134,913.13	113,793.00	-15.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,824.67	1,772.00	-91.5%
TOTAL, OTHER LOCAL REVENUE			1,495,658.28	1,555,391.00	4.0%
TOTAL, REVENUES			32,877,027.18	33,079,760.00	0.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	7,834,366.22	8,051,395.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,894,201.87	2,016,804.00	6.5%
Clerical, Technical and Office Salaries		2400	833,411.04	868,107.00	4.2%
Other Classified Salaries		2900	44,630.54	37,440.00	-16.1%
TOTAL, CLASSIFIED SALARIES			10,606,609.67	10,973,746.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,282,949.00	1,798,404.00	-21.2%
OASDI/Medicare/Alternative		3301-3302	691,071.35	794,603.00	15.0%
Health and Welfare Benefits		3401-3402	1,648,654.16	2,193,204.00	33.0%
Unemployment Insurance		3501-3502	5,020.90	5,101.00	1.6%
Workers' Compensation		3601-3602	188,058.58	210,445.00	11.9%
OPEB, Allocated		3701-3702	95,543.62	106,098.00	11.0%
OPEB, Active Employees		3751-3752	80,831.56	123,123.00	52.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,992,129.17	5,230,978.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	258.01	517.00	100.4%
Materials and Supplies		4300	308,483.66	263,152.00	-14.7%
Noncapitalized Equipment		4400	160,160.13	244,505.00	52.7%
Food		4700	14,490,341.86	13,980,799.05	-3.5%
TOTAL, BOOKS AND SUPPLIES			14,959,243.66	14,488,973.05	-3.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,945.15	11,078.00	1.2%
Dues and Memberships		5300	2,324.73	4,296.00	84.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	382,421.94	399,657.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,893.76	68,172.00	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(939,926.36)	(531,771.05)	-43.4%
Professional/Consulting Services and Operating Expenditures		5800	234,499.29	323,300.00	37.9%
Communications		5900	42,917.13	47,439.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(208,924.36)	322,170.95	-254.2%
DEPRECIATION					
Depreciation Expense		6900	750,556.40	758,142.00	1.0%
TOTAL, DEPRECIATION			750,556.40	758,142.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,187,062.26	1,308,745.00	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,187,062.26	1,308,745.00	10.3%
TOTAL, EXPENSES			32,286,676.80	33,082,755.00	2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	15,938,420.69	17,081,557.78	7.2%
5) TOTAL, REVENUES			15,938,420.69	17,081,557.78	7.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	477,680.39	551,910.12	15.5%
3) Employee Benefits		3000-3999	202,261.38	268,532.99	32.8%
4) Books and Supplies		4000-4999	32,159.64	25,926.13	-19.4%
5) Services and Other Operating Expenses		5000-5999	7,876,572.02	16,937,859.47	115.0%
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			8,588,673.43	17,784,228.71	107.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,349,747.26	(702,670.93)	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,349,747.26	(702,670.93)	-109.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,322,403.28	35,672,150.54	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,322,403.28	35,672,150.54	26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,322,403.28	35,672,150.54	26.0%
2) Ending Net Position, June 30 (E + F1e)			35,672,150.54	34,969,479.61	-2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	35,672,150.54	34,969,479.61	-2.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,251,048.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	600,000.00		
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	195,796.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,685,751.00		
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			59,232,596.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	23,556,084.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,361.16		
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			23,560,445.64		
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)			35,672,150.54		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	610,983.10	5,200.00	-99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,326,825.32	17,076,357.78	11.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	612.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,938,420.69	17,081,557.78	7.2%
TOTAL, REVENUES			15,938,420.69	17,081,557.78	7.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	178.16	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	124,360.32	130,605.28	5.0%
Clerical, Technical and Office Salaries		2400	334,853.29	421,304.84	25.8%
Other Classified Salaries		2900	18,288.62	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			477,680.39	551,910.12	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	71,076.00	99,686.15	40.3%
OASDI/Medicare/Alternative		3301-3302	35,497.37	42,220.88	18.9%
Health and Welfare Benefits		3401-3402	76,476.54	102,889.00	34.5%
Unemployment Insurance		3501-3502	238.08	275.60	15.8%
Workers' Compensation		3601-3602	8,502.66	11,038.56	29.8%
OPEB, Allocated		3701-3702	4,756.66	5,761.60	21.1%
OPEB, Active Employees		3751-3752	5,714.07	6,661.20	16.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			202,261.38	268,532.99	32.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,118.61	1,200.00	-43.4%
Materials and Supplies		4300	17,354.17	12,330.64	-28.9%
Noncapitalized Equipment		4400	12,686.86	12,395.49	-2.3%
TOTAL, BOOKS AND SUPPLIES			32,159.64	25,926.13	-19.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,248.65	1,800.00	-78.2%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	376,315.00	780,000.00	107.3%
Operations and Housekeeping Services		5500	42.93	100.00	132.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(50.70)	4,034.28	-8057.2%
Transfers of Direct Costs - Interfund		5750	4,957.28	4,591.91	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	7,487,058.86	16,145,807.93	115.6%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,876,572.02	16,937,859.47	115.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,588,673.43	17,784,228.71	107.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,958.44	4,000.00	-19.3%
5) TOTAL, REVENUES			4,958.44	4,000.00	-19.3%
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	0.00	2,400.00	New
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			0.00	2,400.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,958.44	1,600.00	-67.7%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,958.44	1,600.00	-67.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	397,260.82	402,219.26	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			397,260.82	402,219.26	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			397,260.82	402,219.26	1.2%
2) Ending Net Position, June 30 (E + F1e)			402,219.26	403,819.26	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	402,219.26	403,819.26	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	400,647.74		
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	1,571.52		
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			402,219.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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)			402,219.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	4,958.44	4,000.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,958.44	4,000.00	-19.3%
TOTAL, REVENUES			4,958.44	4,000.00	-19.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	0.00	2,400.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	2,400.00	New
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			0.00	2,400.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals			2018-19 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)	46,706.32	46,562.23	46,866.39	46,426.37	46,426.37	46,609.13
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)	46,706.32	46,562.23	46,866.39	46,426.37	46,426.37	46,609.13
5. District Funded County Program ADA						
a. County Community Schools	2.20	2.02	2.20	2.66	2.66	2.66
b. Special Education-Special Day Class	0.43	0.56	0.43			
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	1.04	1.02	1.04			
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)	3.67	3.60	3.67	2.66	2.66	2.66
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,709.99	46,565.83	46,870.06	46,429.03	46,429.03	46,611.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	0.00	32,151,832.81	0.00		32,151,832.81
Work in Progress	27,914,380.00	(6,589,063.00)	21,325,317.00	0.00		21,325,317.00
Total capital assets not being depreciated	60,066,212.81	(6,589,063.00)	53,477,149.81	0.00	0.00	53,477,149.81
Capital assets being depreciated:						
Land Improvements	49,540,927.00	3,786,591.00	53,327,518.00	0.00		53,327,518.00
Buildings	1,067,047,834.00	23,150,124.00	1,090,197,958.00	0.00		1,090,197,958.00
Equipment	39,595,930.00	3,072,856.00	42,668,786.00	0.00		42,668,786.00
Total capital assets being depreciated	1,156,184,691.00	30,009,571.00	1,186,194,262.00	0.00	0.00	1,186,194,262.00
Accumulated Depreciation for:						
Land Improvements	(35,949,790.00)	(1,235,190.00)	(37,184,980.00)			(37,184,980.00)
Buildings	(164,508,499.00)	(26,459,764.00)	(190,968,263.00)			(190,968,263.00)
Equipment	(27,020,646.00)	(1,570,044.00)	(28,590,690.00)			(28,590,690.00)
Total accumulated depreciation	(227,478,935.00)	(29,264,998.00)	(256,743,933.00)	0.00	0.00	(256,743,933.00)
Total capital assets being depreciated, net	928,705,756.00	744,573.00	929,450,329.00	0.00	0.00	929,450,329.00
Governmental activity capital assets, net	988,771,968.81	(5,844,490.00)	982,927,478.81	0.00	0.00	982,927,478.81
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings	8,841,937.17	0.00	8,841,937.17			8,841,937.17
Equipment	7,627,900.31	0.00	7,627,900.31			7,627,900.31
Total capital assets being depreciated	16,469,837.48	0.00	16,469,837.48			16,469,837.48
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(5,913,015.64)	0.00	(5,913,015.64)			(5,913,015.64)
Equipment	(6,944,743.84)	0.00	(6,944,743.84)			(6,944,743.84)
Total accumulated depreciation	(12,857,759.48)	0.00	(12,857,759.48)			(12,857,759.48)
Total capital assets being depreciated, net	3,612,078.00	0.00	3,612,078.00			3,612,078.00
Business-type activity capital assets, net	3,612,078.00	0.00	3,612,078.00			3,612,078.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.11%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$305,862,012.65
	Appropriations Subject to Limit	\$305,862,012.65
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	4.00%

FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL BILLING	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	175,714.26	175,714.26
2. a. Current Year Award	353,140.05	353,140.05
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	353,140.05	353,140.05
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	528,854.31	528,854.31
REVENUES		
5. Cash Received in Current Year	352,625.66	352,625.66
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	514.39	514.39
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	514.39	514.39
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	353,140.05	353,140.05
EXPENDITURES		
10. Donor-Authorized Expenditures	474,340.42	474,340.42
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	474,340.42	474,340.42
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	54,513.89	54,513.89

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MAINTENANCE OF FACILITIES	COLLEGE READINESS BLOCK GRANT	COMMUNITIES FOR SCHOOL SUCCESS	EDUCATOR EFFECTIVENESS	LOTTERY INCOME	SPECIAL ED APPORTIONMENT	SPECIAL ED PARENT INFANT
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,793,987.00	0.00	2,842,267.91	2,296,329.00	61,918.00	4,661.92
2. a. Current Year Award	17,629,290.00	0.00	1,759,400.00	0.00	2,935,432.39	25,709,153.00	495,588.00
b. Other Adjustments						667,676.48	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,629,290.00	0.00	1,759,400.00	0.00	2,935,432.39	26,376,829.48	495,588.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	17,629,290.00	1,793,987.00	1,759,400.00	2,842,267.91	5,231,761.39	26,438,747.48	500,249.92
REVENUES							
5. Cash Received in Current Year	17,629,290.00	0.00	586,467.00	0.00	1,883,617.37	25,921,546.23	495,588.00
6. Amounts Included in Line 5 for Prior Year Adjustments						(61,918.00)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,172,933.00	0.00	1,051,815.02	517,201.25	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,172,933.00	0.00	1,051,815.02	517,201.25	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	17,629,290.00	0.00	1,759,400.00	0.00	2,935,432.39	26,438,747.48	495,588.00
EXPENDITURES							
10. Donor-Authorized Expenditures	17,221,628.66	129,925.92	196,510.80	2,842,267.91	0.00	26,438,747.48	500,249.92
11. Non Donor-Authorized Expenditures						40,753,022.57	89,770.70
12. Total Expenditures (line 10 plus line 11)	17,221,628.66	129,925.92	196,510.80	2,842,267.91	0.00	67,191,770.05	590,020.62
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	407,661.34	1,664,061.08	1,562,889.20	0.00	5,231,761.39	0.00	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MENTAL HEALTH SERVICES	PROP 39 CALIF CLEAN ENERGY	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance			
2. a. Current Year Award	6,198,513.71	2,369,883.21	15,567,560.75
b. Other Adjustments	2,988,389.00	8,392,927.00	59,910,179.39
c. Adj Curr Yr Award (sum lines 2a & 2b)			667,676.48
3. Required Matching Funds/Other	2,988,389.00	8,392,927.00	60,577,855.87
4. Total Available Award (sum lines 1, 2c, & 3)			0.00
REVENUES	9,186,902.71	10,762,810.21	76,145,416.62
5. Cash Received in Current Year			
6. Amounts Included in Line 5 for Prior Year Adjustments	2,249,080.00	7,649,556.00	56,415,144.60
7. a. Accounts Receivable (line 2c minus lines 5 & 6)			(61,918.00)
b. Noncurrent Accounts Receivable	739,309.00	743,371.00	4,224,629.27
c. Current Accounts Receivable (line 7a minus line 7b)			0.00
8. Contributed Matching Funds	739,309.00	743,371.00	4,224,629.27
9. Total Available (sum lines 5, 7c, & 8)			0.00
EXPENDITURES	2,988,389.00	8,392,927.00	60,639,773.87
10. Donor-Authorized Expenditures			
11. Non Donor-Authorized Expenditures	3,880,481.78	1,402,470.62	52,612,283.09
12. Total Expenditures (line 10 plus line 11)	0.00		40,842,793.27
RESTRICTED ENDING BALANCE	3,880,481.78	1,402,470.62	93,455,076.36
13. Current Year (line 4 minus line 10)	5,306,420.93	9,360,339.59	23,533,133.53

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	PROJECT INSPIRE GRANT	OPERATION SAVE A GENERATION	ASTERISK PROGRAM	RALPH'S	GOVERNOR'S CHALLENGE	EMMANUEL UNITED METHODIST	SANBAG
1. Prior Year Restricted Ending Balance	9031	9060	9046	9032	9030	9037	9024
2. a. Current Year Award	8699	8699	8699	8699	8699	8699	8699
b. Other Adjustments	880-116	880-125	893-126	314-128	VARIES	828-186	218
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	3,028.93	8,872.19	137.67	1,418.17	800.00	10,743.00
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	0.00	137.67	694.59	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	137.67	694.59	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,500.00	3,028.93	8,872.19	0.00	723.58	800.00	10,743.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SAN MANUEL TRIBAL	MICROSOFT SETTLEMENT	KAISER	AMAZON LOGISTICS PATHWAY	KAISER GRANT	CA CSETC	FINE ARTS
AWARD							
1. Prior Year Restricted Ending Balance	3,584.67	0.00	7,053.62	0.00	0.00	0.00	1,477.80
2. a. Current Year Award	0.00	4,591.08	12,404.08	50,000.00	30,000.00	31,905.55	4,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,591.08	12,404.08	50,000.00	30,000.00	31,905.55	4,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,584.67	4,591.08	19,457.70	50,000.00	30,000.00	31,905.55	5,477.80
REVENUES							
5. Cash Received in Current Year	0.00		12,404.08		30,000.00	31,905.55	4,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,591.08	0.00	50,000.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,591.08	0.00	50,000.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,591.08	12,404.08	50,000.00	30,000.00	31,905.55	4,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	67.24	4,591.08	10,025.38	0.00	30,000.00	23,505.55	4,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	67.24	4,591.08	10,025.38	0.00	30,000.00	23,505.55	4,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,517.43	0.00	9,432.32	50,000.00	0.00	8,400.00	1,477.80

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DIVA'S PROGRAM DONATION	ICARE LAB	BAKERY OCCUPATIONS	RAMP UP	TOTAL
RESOURCE CODE	9084	9079	9650	9071	
REVENUE OBJECT	8699	8699	8677	8699	
LOCAL DESCRIPTION (if any)	333	192-336	700-338	768-348	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	0.00	9,240.37	170,514.84	219,371.26
2. a. Current Year Award	20,000.00	52,000.00	0.00	0.00	204,900.71
b. Other Adjustments			0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	52,000.00	0.00	0.00	204,900.71
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	52,000.00	9,240.37	170,514.84	424,271.97
REVENUES					
5. Cash Received in Current Year	20,000.00	50,000.00	0.00	0.00	148,309.63
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	2,000.00	0.00	0.00	56,591.08
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,000.00	0.00	0.00	56,591.08
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	20,000.00	52,000.00	0.00	0.00	204,900.71
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	48,487.29		170,514.84	292,023.64
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	48,487.29	0.00	170,514.84	292,023.64
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	20,000.00	3,512.71	9,240.37	0.00	132,248.33

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER REVENUE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ESEA TITLE 1	INDIAN EDUCATION	MENTAL HEALTH SB 87	VEA CARL PERKINS	CA PROMISE GRANT	PREPARE AND PREVENT	ALTERNATE DISPUTE RESOLUTION
1. Prior Year Carryover	3010	4510	3327	3550	5814	5818	3395
2. a. Current Year Award	8290	8290	8182	8290	8290	8290	8182
b. Transferability (ESSA)	VARIABLES	879-505	878-508	748-512	878-514	730-518	878-532
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	7,340,084.82	0.00	0.00	0.00	0.00	246,074.95	40,392.72
3. Required Matching Funds/Other	31,388,564.00	49,173.00	566,330.00	648,020.00	225,361.00	773,342.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	31,388,564.00	49,173.00	566,330.00	648,020.00	225,361.00	773,342.00	(3,472.72)
REVENUES							
5. Unearned Revenue Deferred from Prior Year	38,728,648.82	49,173.00	566,330.00	648,020.00	225,361.00	1,019,416.95	36,920.00
6. Cash Received in Current Year							
7. Contributed Matching Funds	31,245,976.82	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	31,245,976.82	24,293.01	0.00	72,030.00	119,959.58	643,751.10	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	33,369,524.71	42,167.60	566,330.00	648,020.00	160,568.75	800,521.02	3,666.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	33,369,524.71	42,167.60	566,330.00	648,020.00	160,568.75	800,521.02	3,666.26
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)	(2,123,547.89)	(17,874.59)	(566,330.00)	(575,990.00)	(40,609.17)	(156,769.92)	(3,666.26)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,123,547.89	17,874.59	566,330.00	575,990.00	40,609.17	156,769.92	3,666.26
14. Unused Grant Award Calculation (line 4 minus line 9)	5,359,124.11	7,005.40	0.00	0.00	64,792.25	218,895.93	33,253.74
15. If Carryover is allowed, enter line 14 amount here	5,359,124.11	7,005.40				218,895.93	33,253.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,369,524.71	42,167.60	566,330.00	648,020.00	160,568.75	800,521.02	3,666.26

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TITLE II HUMAN RESOURCES	TITLE III IMMIGRANT EDUCATION	TITLE III LEP	21ST ASSETS	DEPT REHAB	WE CAN WORK	EDUCATION FOR HOMELESS CHILDREN
	4035	4201	4203	4124	3410	5815	5630
	8290	8290	8290	8290	8290	8290	8290
	536-538/541-542	778-543	544/549	566/567	896-568	896-569	802-586
1. Prior Year Carryover	584,495.08	36,572.53	106,746.19	0.00	115,996.07	33,300.91	0.00
2. a. Current Year Award	2,696,795.03	75,713.00	1,446,125.00	2,221,900.00	316,511.01	48,165.00	164,827.39
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	(696.73)	696.73	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,696,795.03	75,713.00	1,446,125.00	2,221,900.00	315,814.28	48,861.73	164,827.39
3. Required Matching Funds/Other							
4. Total Available Award	3,281,290.11	112,285.53	1,552,871.19	2,221,900.00	431,810.35	82,162.64	164,827.39
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	115,996.07	0.00	0.00
6. Cash Received in Current Year	3,112,483.08	49,836.53	1,308,893.19	1,810,175.00	315,814.28	0.00	93,633.24
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,112,483.08	49,836.53	1,308,893.19	1,810,175.00	431,810.35	0.00	93,633.24
EXPENDITURES							
9. Donor-Authorized Expenditures	2,219,649.50	42,975.54	1,552,871.19	2,221,900.00	338,904.63	32,677.10	164,827.39
10. Non Donor-Authorized Expenditures			17,426.33				
11. Total Expenditures (lines 9 & 10)	2,219,649.50	42,975.54	1,570,297.52	2,221,900.00	338,904.63	32,677.10	164,827.39
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)	892,833.58	6,860.99	(243,978.00)	(411,725.00)	92,905.72	(32,677.10)	(71,194.15)
a. Unearned Revenue	892,833.58	6,860.99			92,905.72		
b. Accounts Payable							
c. Accounts Receivable			243,978.00	411,725.00		32,677.10	71,194.15
14. Unused Grant Award Calculation (line 4 minus line 9)	1,061,640.61	69,309.99	0.00	0.00	92,905.72	49,485.54	0.00
15. If Carryover is allowed, enter line 14 amount here	1,061,640.61	69,309.99			92,905.72	48,788.81	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,219,649.50	42,975.54	1,552,871.19	2,221,900.00	338,904.63	32,677.10	164,827.39

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	EARLY INTERVENTION	PRESCHOOL LOCAL	PRESCHOOL EXPANSION	PRESCHOOL LOCAL	SPECIAL ED IDEA	TOTAL
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	1,649,531.60	10,153,194.87
2. a. Current Year Award	59,697.00	537,342.00	161,128.00	1,939.00	9,305,405.00	50,686,337.43
b. Transferability (ESSA)	0.00	0.00	0.00	0.00		0.00
c. Other Adjustments	0.00	0.00	0.00	0.00		(3,472.72)
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	59,697.00	537,342.00	161,128.00	1,939.00	9,305,405.00	50,682,864.71
3. Required Matching Funds/Other						0.00
4. Total Available Award	59,697.00	537,342.00	161,128.00	1,939.00	10,954,936.60	60,836,059.58
(sum lines 1, 2d, & 3)						
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	115,996.07
6. Cash Received in Current Year	29,849.00	(376,877.00)	0.00	0.00	1,649,531.60	40,099,349.43
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	29,849.00	(376,877.00)	0.00	0.00	1,649,531.60	40,215,345.50
EXPENDITURES						
9. Donor-Authorized Expenditures	59,697.00	537,342.00	161,128.00	1,939.00	10,954,936.60	53,879,646.29
10. Non Donor-Authorized Expenditures						17,426.33
11. Total Expenditures (lines 9 & 10)	59,697.00	537,342.00	161,128.00	1,939.00	10,954,936.60	53,897,072.62
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)	(29,848.00)	(914,219.00)	(161,128.00)	(1,939.00)	(9,305,405.00)	(13,664,300.79)
a. Unearned Revenue						992,600.29
b. Accounts Payable						0.00
c. Accounts Receivable	29,848.00	914,219.00	161,128.00	1,939.00	9,305,405.00	14,656,901.08
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	6,956,413.29
15. If Carryover is allowed, enter line 14 amount here						6,890,924.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,697.00	537,342.00	161,128.00	1,939.00	10,954,936.60	53,879,646.29

STATE PROGRAM NAME	WORKABILITY 1	INFANT DISCRETIONARY	ASES	CARDINAL PARTNERSHIP PUBLIC SAFETY	CARDINAL PARTNERSHIP ACADEMY	CA PARTNERSHIP PLANNING	CTEIG
RESOURCE CODE	6520	6515	6010	7220	7220	7220	6387
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	896-437	878-439	459	406-479	406-480	410-481	748-485
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	12,378.66	11,666.21	44,789.33	6,566,198.25
2. a. Current Year Award	393,291.00	14,487.00	9,626,524.35	74,970.00	74,970.00	74,970.00	1,620,411.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	393,291.00	14,487.00	9,626,524.35	74,970.00	74,970.00	74,970.00	1,620,411.00
3. Required Matching Funds/Other							
4. Total Available Award	393,291.00	14,487.00	9,626,524.35	87,348.66	86,636.21	119,759.33	8,186,609.25
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00		3,694.69	0.00	7,439.13	6,566,198.25
6. Cash Received in Current Year	253,915.00	0.00	8,663,871.92	74,835.00	49,151.01	74,835.00	1,620,411.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	253,915.00	0.00	8,663,871.92	78,529.69	49,151.01	82,274.13	8,186,609.25
EXPENDITURES							
9. Donor-Authorized Expenditures	393,291.00	14,487.00	9,626,524.35	74,016.42	80,481.62	87,716.46	1,638,043.26
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	393,291.00	14,487.00	9,626,524.35	74,016.42	80,481.62	87,716.46	1,638,043.26
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)	(139,376.00)	(14,487.00)	(962,652.43)	4,513.27	(31,330.61)	(5,442.33)	6,548,565.99
a. Unearned Revenue				4,513.27			6,548,565.99
b. Accounts Payable							
c. Accounts Receivable	139,376.00	14,487.00	962,652.43		31,330.61	5,442.33	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	13,332.24	6,154.59	32,042.87	6,548,565.99
15. If Carryover is allowed, enter line 14 amount here				13,332.24	6,154.59	32,042.87	6,548,565.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	393,291.00	14,487.00	9,626,524.35	74,016.42	80,481.62	87,716.46	1,638,043.26

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ACADEMIES: CLEAN TECHNOLOGY	TOTAL
AWARD		
1. Prior Year Carryover	9,920.90	6,644,953.35
2. a. Current Year Award	136,650.00	12,016,273.35
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	136,650.00	12,016,273.35
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	146,570.90	18,661,226.70
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	6,577,332.07
6. Cash Received in Current Year	78,245.90	10,815,264.83
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	78,245.90	17,392,596.90
EXPENDITURES		
9. Donor-Authorized Expenditures	146,570.90	12,061,131.01
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	146,570.90	12,061,131.01
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)	(68,325.00)	5,331,465.89
a. Unearned Revenue		6,553,079.26
b. Accounts Payable		0.00
c. Accounts Receivable	68,325.00	1,221,613.37
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,600,095.69
15. If Carryover is allowed, enter line 14 amount here		6,600,095.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	146,570.90	12,061,131.01

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CETF - CA EMERGING	HEALTH & WELLNESS	PACKARD FOUNDATION	AFTER SCHOOL DONATIONS	EDISON INTERNATIONAL	CHILD DEVELOPMENT	SYNOPSIS OUTREACH FOUNDATION
AWARD							
1. Prior Year Carryover	16,457.97	211.52	114,432.11	75,451.50	1,774.66	2,661.81	2,502.33
2. a. Current Year Award	137,750.00	0.00	11,911.04	20,700.00	0.00	685.02	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	137,750.00	0.00	11,911.04	20,700.00	0.00	685.02	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	154,207.97	211.52	126,343.15	96,151.50	1,774.66	3,346.83	2,502.33
REVENUES							
5. Unearned Revenue Deferred from Prior Year	16,457.97	211.52	114,432.11	75,451.50	1,774.66	2,661.81	2,502.33
6. Cash Received in Current Year	137,750.00	0.00	11,911.04	20,700.00	0.00	685.02	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	154,207.97	211.52	126,343.15	96,151.50	1,774.66	3,346.83	2,502.33
EXPENDITURES							
9. Donor-Authorized Expenditures	34,462.03	211.52	0.00	0.00	0.00	643.24	2,502.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	34,462.03	211.52	0.00	0.00	0.00	643.24	2,502.33
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)	119,745.94	0.00	126,343.15	96,151.50	1,774.66	2,703.59	0.00
a. Unearned Revenue	119,745.94	0.00	126,343.15	96,151.50	1,774.66	2,703.59	0.00
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	119,745.94	0.00	126,343.15	96,151.50	1,774.66	2,703.59	0.00
15. If Carryover is allowed, enter line 14 amount here	119,745.94	0.00	126,343.15	96,151.50	1,774.66	2,703.59	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,462.03	211.52	0.00	0.00	0.00	643.24	2,502.33

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	PUENTE PROJECT	RICHARDSON DONATION	AK FOUNDATION	CTE TEACH	VANIR FOUNDATION	CALIFORNIA ENDOWMENT @ SIERRA	3BARR SCALE UP
AWARD							
1. Prior Year Carryover	1,124.20	23,242.77	2,121.83	13,132.46	9,747.19	1,142.87	0.00
2. a. Current Year Award	0.00	10,805.16	0.00	0.00	43,000.00	0.00	2,500.00
b. Other Adjustments			0.00	0.00			
c. Adj Curr Yr Award	0.00	10,805.16	0.00	0.00	43,000.00	0.00	2,500.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	1,124.20	34,047.93	2,121.83	13,132.46	52,747.19	1,142.87	2,500.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,124.20	23,242.77	2,121.83	13,132.46	9,747.19	1,142.87	0.00
6. Cash Received in Current Year	0.00	10,805.16	0.00	0.00	0.00	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,124.20	34,047.93	2,121.83	13,132.46	9,747.19	1,142.87	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,124.20	30,067.81	2,121.83	13,132.46	52,625.16	0.00	1,242.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,124.20	30,067.81	2,121.83	13,132.46	52,625.16	0.00	1,242.31
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	3,980.12	0.00	0.00	(42,877.97)	1,142.87	(1,242.31)
a. Unearned Revenue	0.00	3,980.12				1,142.87	
b. Accounts Payable							
c. Accounts Receivable					42,877.97		1,242.31
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,980.12	0.00	0.00	122.03	1,142.87	1,257.69
15. If Carryover is allowed, enter line 14 amount here	0.00	3,980.12			122.03	1,142.87	1,257.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,124.20	30,067.81	2,121.83	13,132.46	52,625.16	0.00	1,242.31

LOCAL PROGRAM NAME	DISCOVER BRIGHTER FUTURES	INVESTING IN INNOVATION	CFC PRE-K ACADEMY	TOTAL
RESOURCE CODE	9065	9070	9056	
REVENUE OBJECT	8699	8699	8980	
LOCAL DESCRIPTION (if any)	VARIES	768-331	701-367	
AWARD				
1. Prior Year Carryover	26,214.25	33,947.39	0.00	324,164.86
2. a. Current Year Award	0.00	0.00	15,680.00	243,031.22
b. Other Adjustments		0.00		0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	0.00	15,680.00	243,031.22
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	26,214.25	33,947.39	15,680.00	567,196.08
REVENUES				
5. Unearned Revenue Deferred from Prior Year	26,214.25	0.00	0.00	290,217.47
6. Cash Received in Current Year	0.00	33,947.39	15,680.00	231,478.61
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	26,214.25	33,947.39	15,680.00	521,696.08
EXPENDITURES				
9. Donor-Authorized Expenditures	2,155.83	33,947.39	15,680.00	189,916.11
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,155.83	33,947.39	15,680.00	189,916.11
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)	24,058.42	0.00	0.00	331,779.97
a. Unearned Revenue	24,058.42			375,900.25
b. Accounts Payable				0.00
c. Accounts Receivable				44,120.28
14. Unused Grant Award Calculation (line 4 minus line 9)	24,058.42	0.00	0.00	377,279.97
15. If Carryover is allowed, enter line 14 amount here	24,058.42			377,279.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,155.83	33,947.39	15,680.00	189,916.11

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	285,876,385.48	301	161,671.67	303	285,714,713.81	305	3,645,183.58	4,397,173.04	307	281,317,540.77	309
2000 - Classified Salaries	84,698,050.36	311	796,869.23	313	83,901,181.13	315	8,269,170.87	8,552,458.50	317	75,348,722.63	319
3000 - Employee Benefits	156,318,084.00	321	3,906,768.87	323	152,411,315.13	325	1,763,543.88	2,132,227.04	327	150,279,088.09	329
4000 - Books, Supplies Equip Replace. (6500)	35,381,689.24	331	(196.66)	333	35,381,885.90	335	2,592,309.88	4,205,392.71	337	31,176,493.19	339
5000 - Services. . . & 7300 - Indirect Costs	95,285,111.56	341	1,211,113.41	343	94,073,998.15	345	35,575,037.96	36,513,523.99	347	57,560,474.16	349
TOTAL					651,483,094.12	365	TOTAL			595,682,318.84	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	219,321,910.96 375
2. Salaries of Instructional Aides Per EC 41011.		2100	17,870,763.70 380
3. STRS.		3101 & 3102	47,012,271.67 382
4. PERS.		3201 & 3202	2,668,159.55 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,485,822.81 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	32,866,230.64 385
7. Unemployment Insurance.		3501 & 3502	117,420.48 390
8. Workers' Compensation Insurance.		3601 & 3602	4,224,673.48 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	2,806,642.31
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			331,373,895.60 395
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).			1,688,931.66 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			3,092,891.91 396
14. TOTAL SALARIES AND BENEFITS.			328,281,003.69 397
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.			55.11%
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)	55.11%
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).	595,682,318.84
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 3395, 3410, 4510, 5630, 5640, 5818, 6397, 9010, 9014, 9016, 9017, 9018, 9023, 9025, 9033, 9052, 9054, 9064, 9066, 9073, 9074, 9075, 9076, 9078 and 9079. 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	248,719,520.00	2,418,099.00	251,137,619.00	52,635,000.00	7,655,000.00	296,117,619.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,653,937.00	79,888.00	52,733,825.00		39,944.00	52,693,881.00	
Capital Leases Payable	263,471.02	(666.00)	262,805.02		108,764.08	154,040.94	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	23,049,390.00	500,000.00	23,549,390.00		301,316.00	23,248,074.00	
Net Pension Liability	533,709,727.00	13,367,633.00	547,077,360.00	78,858,803.00		625,936,163.00	
Total/Net OPEB Liability	26,423,043.00	(2,207,653.00)	24,215,390.00	11,188,201.00	2,541,959.00	32,861,632.00	
Compensated Absences Payable	2,809,172.59	342,476.00	3,151,648.59	3,390,497.63	3,151,648.59	3,390,497.63	
Governmental activities long-term liabilities	887,628,260.61	14,499,777.00	902,128,037.61	146,072,501.63	13,798,631.67	1,034,401,907.57	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			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	668,401,828.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,311,716.04
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	734,346.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,077,327.06
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,825.00
4. Other Transfers Out	All	9200	7200-7299	526,003.66
5. Interfund Transfers Out	All	9300	7600-7629	2,121,667.46
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	88,364.76
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	667,676.48
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)				12,222,210.67
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				601,867,902.06

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		46,565.83
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,925.10
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.)	565,075,332.01	12,079.10
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)	565,075,332.01	12,079.10
B. Required effort (Line A.2 times 90%)	508,567,798.81	10,871.19
C. Current year expenditures (Line I.E and Line II.B)	601,867,902.06	12,925.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	296,310,746.85		296,310,746.85			305,862,012.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	46,919.45		46,919.45			46,709.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
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 (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	46,709.99		46,709.99	46,429.03		46,429.03
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)			46,709.99			46,429.03
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	307,521.33		307,521.33	294,139.00		294,139.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	59.40		59.40	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,728,247.03		29,728,247.03	30,382,431.00		30,382,431.00
5. Unsecured Roll Taxes (Object 8042)	1,333,128.28		1,333,128.28	1,044,622.00		1,044,622.00
6. Prior Years' Taxes (Object 8043)	259,044.69		259,044.69	39,280.00		39,280.00
7. Supplemental Taxes (Object 8044)	2,032,327.61		2,032,327.61	1,141,510.00		1,141,510.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(6,810,589.55)		(6,810,589.55)	(6,810,590.00)		(6,810,590.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	44,991.51		44,991.51	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)	20,012,241.81		20,012,241.81	857,412.00		857,412.00
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)	46,906,972.11	0.00	46,906,972.11	26,948,804.00	0.00	26,948,804.00
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)	46,906,972.11	0.00	46,906,972.11	26,948,804.00	0.00	26,948,804.00

	2017-18 Calculations			2018-19 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)			5,265,184.94			5,619,900.20
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)			5,265,184.94			5,619,900.20
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	470,444,767.00		470,444,767.00	518,661,362.00		518,661,362.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	669,491.97		669,491.97	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	471,114,258.97	0.00	471,114,258.97	518,661,362.00	0.00	518,661,362.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	669,637,334.85		669,637,334.85	681,975,108.97		681,975,108.97
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,446,519.39		1,446,519.39	1,200,000.00		1,200,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			296,310,746.85			305,862,012.65
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9955			0.9940
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			305,862,012.65			315,184,625.62
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,906,972.11			26,948,804.00
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)			5,605,198.80			5,571,483.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			264,220,225.48			293,855,721.82
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			264,220,225.48			293,855,721.82
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])			673,537.43			565,481.06
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			47,580,509.54			27,514,285.06
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)			263,546,688.05			293,290,240.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			47,580,509.54			
b. State Subventions (Line D8)			263,546,688.05			
c. Less: Excluded Appropriations (Line C23)			5,265,184.94			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			305,862,012.65			

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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) 16,347,254.58
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 506,063,329.97

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) 3.23%

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)	17,937,709.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,086,821.21
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)	412,912.32
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)	2,096,220.90
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)	28,533,663.44
9. Carry-Forward Adjustment (Part IV, Line F)	(2,887,814.84)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,645,848.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	377,243,094.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,113,781.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	53,582,298.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	364,996.78
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,460,223.57
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)	287,401.26
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)	4,783.74
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)	62,802,258.88
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)	8,623,991.30
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,736,916.11
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	30,349,058.14
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)	641,568,804.71

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)

4.45%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

4.00%

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)	<u>28,533,663.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(4,731,627.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(3,722,442.70)</u>
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 (4.03%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.03%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.03%) times Part III, Line B18); zero if positive	<u>(5,775,629.68)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,775,629.68)</u>
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:	<u>3.55%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,887,814.84) is applied to the current year calculation and the remainder (\$-2,887,814.84) is deferred to one or more future years:	<u>4.00%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,925,209.89) is applied to the current year calculation and the remainder (\$-3,850,419.79) is deferred to one or more future years:	<u>4.15%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,887,814.84)</u>

Approved indirect cost rate: 4.03%
Highest rate used in any program: 4.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	31,305,374.55	1,261,606.59	4.03%
01	3310	10,530,555.60	424,381.00	4.03%
01	3315	154,887.00	6,241.00	4.03%
01	3320	516,527.00	20,815.00	4.03%
01	3327	544,607.00	21,723.00	3.99%
01	3345	1,864.00	75.00	4.02%
01	3385	57,384.41	2,312.59	4.03%
01	3395	3,524.26	142.00	4.03%
01	3410	325,776.63	13,128.00	4.03%
01	3550	563,360.16	22,703.41	4.03%
01	4035	2,133,662.88	85,986.62	4.03%
01	4124	847,738.37	34,163.86	4.03%
01	4201	41,310.72	1,664.82	4.03%
01	4203	1,541,381.04	28,916.48	1.88%
01	4510	40,056.98	1,614.30	4.03%
01	5630	122,349.53	4,930.69	4.03%
01	5640	432,405.82	17,425.95	4.03%
01	5810	955,269.63	38,497.24	4.03%
01	6010	3,194,681.76	128,745.67	4.03%
01	6230	(761.92)	(30.71)	4.03%
01	6264	2,732,162.10	110,105.81	4.03%
01	6386	126,390.76	5,093.55	4.03%
01	6387	1,427,794.54	57,540.00	4.03%
01	6500	59,167,431.45	982,389.00	1.66%
01	6510	570,949.02	19,071.60	3.34%
01	6512	3,730,157.78	150,324.00	4.03%
01	6515	13,926.00	561.00	4.03%
01	6520	374,683.95	15,099.00	4.03%
01	7085	188,897.50	7,613.30	4.03%
01	7220	209,554.07	8,444.94	4.03%
01	7338	124,892.92	5,033.00	4.03%
01	8150	15,847,074.87	638,637.11	4.03%
11	6391	6,866,179.49	276,712.32	4.03%
12	5025	495,409.26	19,964.99	4.03%
12	6105	10,826,644.24	436,340.49	4.03%
61	5310	28,638,699.79	1,154,139.60	4.03%
61	5320	759,568.20	30,610.60	4.03%

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		2,296,329.00	2,296,329.00
2. State Lottery Revenue	8560	7,635,984.17		2,935,432.39	10,571,416.56
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)		7,635,984.17	0.00	5,231,761.39	12,867,745.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	374,317.23			374,317.23
2. Classified Salaries	2000-2999	6,656,395.27			6,656,395.27
3. Employee Benefits	3000-3999	158,712.43			158,712.43
4. Books and Supplies	4000-4999	180,712.32		0.00	180,712.32
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	265,846.92			265,846.92
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)		7,635,984.17	0.00	0.00	7,635,984.17
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	5,231,761.39	5,231,761.39
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)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	28,697,750.61	7,539,473.18	51,638,903.02	33,586,015.13	65,542,621.61	0.00	10,688,475.70	
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	2,272.98	2,272.98	2,272.98	2,272.98	2,639.21		7,462.00	
3100 Alternative Schools	49.50	49.50	49.50	49.50	46.30			
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools					10.52			
3700 Specialized Secondary Programs	4.00	4.00	4.00	4.00	13.00			
3800 Career Technical Education	32.00	32.00	32.00	32.00				
4110 Regular Education, Adult	7.68	7.68	7.68	7.68				
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)	455.88	455.88	455.88	455.88	388.37		1,603.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational					2.68			
7150 Nonagency - Other								
8100 Community Services	2.10	2.10	2.10	2.10	2.68			
8500 Child Care and Development Services	3.10	3.10	3.10	3.10	0.03			
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	54.20	54.20	54.20	54.20	60.39			
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	2,881.44	2,881.44	2,881.44	2,881.44	3,163.18	0.00	9,065.00	

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

36 67876 0000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	318,994,376.61	159,297,657.77	478,292,034.38	21,602,309.33		499,894,343.71
	3100 Alternative Schools	6,289,240.66	3,045,945.70	9,335,186.36	421,628.56		9,756,814.92
	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	109,440.42	217,979.50	327,419.92	14,788.09		342,208.01
	3550 Community Day Schools	746,233.99	437,979.42	1,184,213.41	53,485.62		1,237,699.03
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	7,245,500.76	1,348,904.90	8,594,405.66	388,170.82		8,982,576.48
	4110 Regular Education, Adult	75,321.29	323,737.17	399,058.46	18,023.68		417,082.14
	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
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	96,734,870.72	29,154,136.63	125,889,007.35	5,685,842.71		131,574,850.06
	6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	88,364.76	55,530.90	143,895.66	6,499.12		150,394.78
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	789,817.52	144,052.79	933,870.31	42,178.74		976,049.05
	8500 Child Care and Development Services	355,630.34	131,296.77	486,927.11	21,992.32		508,919.43
	Other Costs						
	Food Services					34,047.79	34,047.79
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					7,685,595.14	7,685,595.14
	Other Outgo					2,775,262.44	2,775,262.44
	Other Funds						
	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,536,017.73	3,536,017.73	2,450,048.14		5,986,065.87
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,920,080.06)		(1,920,080.06)
-----	Total General Fund and Charter Schools Funds Expenditures	431,428,797.07	197,693,239.28	629,122,036.35	28,784,887.07	10,494,905.37	668,401,828.79

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

36 67876 0000000
Form PCR

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)	Auxiliary 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	318,795,759.61	88,011.59	0.00	109.70	110,495.71	0.00	0.00			0.00	0.00	318,994,376.61
3100	Alternative Schools	5,458,783.11	148,212.68	166,116.32	0.00	516,128.55	0.00	0.00			0.00	0.00	6,289,240.66
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	106,329.42	111.00	0.00	3,000.00	0.00	0.00	0.00			0.00	0.00	109,440.42
3550	Community Day Schools	647,422.40	0.00	0.00	0.00	800.47	0.00	0.00			98,011.12	0.00	746,233.99
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	6,818,220.80	208,026.93	0.00	145,114.92	59,932.35	0.00	0.00			14,205.76	0.00	7,245,500.76
4110	Regular Education, Adult	36,089.82	0.00	0.00	38,965.69	265.78	0.00	0.00			0.00	0.00	75,321.29
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	64,320,802.31	3,805,467.12	789.54	807,348.39	17,333,064.91	10,430,013.03	0.00			37,385.42	0.00	96,734,870.72
6000	ROCTP	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	13,132.46	0.00	0.00	0.00	75,232.30	0.00	0.00	0.00	0.00	0.00	0.00	88,364.76
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	319,740.29	0.00		470,077.23	0.00	0.00	0.00	789,817.52
8500	Child Care and Development Services	0.00	0.00	0.00	(64.86)	36,033.66	0.00		316,312.90	0.00	3,348.64	0.00	355,630.34
Total Direct Charged Costs		396,196,539.93	4,249,829.32	166,905.86	994,473.84	18,451,694.02	10,430,013.03	0.00	786,390.13	0.00	152,950.94	0.00	431,428,797.07

* 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	95,813,558.29	54,685,709.44	8,798,390.04	159,297,657.77
3100	Alternative Schools	2,086,587.28	959,358.42	0.00	3,045,945.70
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	217,979.50	0.00	217,979.50
3550	Community Day Schools	168,613.12	269,366.30	0.00	437,979.42
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,348,904.90	0.00	0.00	1,348,904.90
4110	Regular Education, Adult	323,737.17	0.00	0.00	323,737.17
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)	19,216,836.47	8,047,214.50	1,890,085.66	29,154,136.63
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	55,530.90	0.00	55,530.90
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	88,521.89	55,530.90	0.00	144,052.79
8500	Child Care and Development Svcs.	130,675.16	621.61	0.00	131,296.77
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	2,284,707.68	1,251,310.05	0.00	3,536,017.73
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		121,462,141.96	65,542,621.62	10,688,475.70	197,693,239.28

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)	3,873,135.89
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)	18,422,539.66
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,409,291.59
5	Total Central Administration Costs in General Fund and Charter Schools Funds	30,704,967.14
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	431,428,797.07
2	Total Allocated Costs (from Form PCR, Column 2, Total)	197,693,239.28
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	629,122,036.35
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,623,991.30
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	11,736,916.11
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	30,349,058.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	50,709,965.55
D. Total Direct Charged and Allocated Costs (B3 + C5)		679,832,001.90
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.52%

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

36 67876 0000000
Form PCR

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)	34,047.79				34,047.79
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			7,685,595.14		7,685,595.14
Other Outgo (Objects 1000-7999)				2,775,262.44	2,775,262.44
Total Other Costs	34,047.79	0.00	7,685,595.14	2,775,262.44	10,494,905.37

Description	2017-18 Actual	2018-19 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: Jayne Christakos			
Title: Chief Business Officer			
Phone: (909) 381-1164			

Current LEA: 36-67876-0000000 San Bernardino City Unified											
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)									
<table border="1"> <thead> <tr> <th colspan="2">POTENTIAL Selpas for this LEA</th> <th>DATE APPROVED</th> </tr> <tr> <th>ID</th> <th>SELPA-TITLE</th> <th>(from Form SEA)</th> </tr> </thead> <tbody> <tr> <td>TA</td> <td>San Bernardino City Unified</td> <td></td> </tr> </tbody> </table>			POTENTIAL Selpas for this LEA		DATE APPROVED	ID	SELPA-TITLE	(from Form SEA)	TA	San Bernardino City Unified	
POTENTIAL Selpas for this LEA		DATE APPROVED									
ID	SELPA-TITLE	(from Form SEA)									
TA	San Bernardino City Unified										

Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	574,668.77	0.00	0.00	(1,920,080.06)				
Other Sources/Uses Detail					0.00	2,121,667.46		
Fund Reconciliation							3,424,513.95	3,784,014.56
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	70,735.80	0.00	276,712.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							27,639.10	851,234.35
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	233,528.51	0.00	456,305.48	0.00				
Other Sources/Uses Detail					2,121,667.46	0.00		
Fund Reconciliation							2,121,667.46	854,879.86
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	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	55,350.00	0.00						
Other Sources/Uses Detail					5.25	0.00		
Fund Reconciliation							10,752.55	3,240.11
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					67.31	4,900,072.56		
Fund Reconciliation							0.00	8,160.45
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					110,779.79	3,164,296.52		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	686.00	0.00						
Other Sources/Uses Detail					8,064,296.52	110,779.79		
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	(939,926.36)	1,187,062.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							153,284.70	1,917,718.27

Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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	4,957.28	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,685,751.00	4,361.16
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	939,926.36	(939,926.36)	1,920,080.06	(1,920,080.06)	10,296,816.33	10,296,816.33	7,423,608.76	7,423,608.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										6,617
1000-1999	Certificated Salaries	6,530,126.49	1,125,493.07	0.00	407,578.59	1,684,755.27	8,852,577.39	24,174,498.18		42,775,028.99
2000-2999	Classified Salaries	1,066,354.40	0.00	0.00	53,803.80	515,445.06	2,894,997.52	6,398,916.48		10,919,517.26
3000-3999	Employee Benefits	3,098,820.27	480,122.82	0.00	206,752.65	1,018,538.39	5,009,834.22	13,135,805.98		22,929,874.33
4000-4999	Books and Supplies	137,447.57	0.00	0.00	4,409.72	8,090.33	413,102.44	149,970.60		713,020.66
5000-5999	Services and Other Operating Expenditures	10,379,768.33	4,856.97	0.00	7,315.39	523.95	7,711,580.46	1,277,999.74		19,382,044.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,403.85	5,709.79		18,113.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,212,517.05	1,590,472.86	0.00	679,860.15	3,227,353.00	24,884,495.88	45,142,900.77	0.00	96,737,599.72
7310	Transfers of Indirect Costs	1,582,527.60	0.00	0.00	2,873.59	27,131.00	22,989.00	28,227.00		1,663,748.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	29,154,136.64								29,154,136.64
	Total Indirect Costs and PCR Allocations	30,736,664.24	0.00	0.00	2,873.59	27,131.00	22,989.00	28,227.00	0.00	30,817,884.83
	TOTAL COSTS	51,949,181.30	1,590,472.86	0.00	682,733.74	3,254,484.00	24,907,484.88	45,171,127.77	0.00	127,555,484.55
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	232,248.84	0.00	0.00	0.00	482,172.47	14,529.88	18,934.66		747,885.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	303,293.49	2,396,395.15	4,732,604.48		7,432,293.12
3000-3999	Employee Benefits	64,537.69	0.00	0.00	0.00	309,187.34	1,164,744.84	2,255,040.93		3,793,510.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,404.38	3,523.56		4,927.94
5000-5999	Services and Other Operating Expenditures	3,524.26	0.00	0.00	0.00	0.00	243,886.76	37,472.61		284,883.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	300,310.79	0.00	0.00	0.00	1,094,653.30	3,820,961.01	7,047,576.24	0.00	12,263,501.34
7310	Transfers of Indirect Costs	430,743.00	0.00	0.00	0.00	27,131.00	22,989.00	13,128.00		493,991.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	430,743.00	0.00	0.00	0.00	27,131.00	22,989.00	13,128.00	0.00	493,991.00
	TOTAL BEFORE OBJECT 8980	731,053.79	0.00	0.00	0.00	1,121,784.30	3,843,950.01	7,060,704.24	0.00	12,757,492.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									12,757,492.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	6,297,877.65	1,125,493.07	0.00	407,578.59	1,202,592.80	8,838,047.51	24,155,563.52		42,027,143.14
2000-2999	Classified Salaries	1,066,354.40	0.00	0.00	53,803.80	212,151.57	488,602.37	1,666,312.00		3,487,224.14
3000-3999	Employee Benefits	3,034,282.58	460,122.82	0.00	205,752.65	709,351.05	3,845,089.38	10,880,765.05		19,136,363.53
4000-4999	Books and Supplies	137,447.57	0.00	0.00	4,409.72	8,090.33	411,698.06	146,447.04		708,092.72
5000-5999	Services and Other Operating Expenditures	10,376,244.07	4,856.97	0.00	7,315.39	523.95	7,467,693.70	1,240,527.13		19,097,161.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,403.85	5,709.79		18,113.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,912,206.27	1,590,472.86	0.00	679,860.15	2,132,699.70	21,063,534.87	38,095,324.53	0.00	84,474,098.38
7310	Transfers of Indirect Costs	1,151,784.60	0.00	0.00	2,873.59	0.00	0.00	15,099.00		1,169,757.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	29,154,136.64								29,154,136.64
	Total Indirect Costs and PCR Allocations	30,305,921.24			2,873.59			15,099.00	0.00	30,323,893.83
	TOTAL BEFORE OBJECT 8980	51,218,127.51	1,590,472.86	0.00	682,733.74	2,132,699.70	21,063,534.87	38,110,423.53	0.00	114,797,992.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	288,801.90	0.00	0.00	0.00	0.00	0.00	646.20		289,448.10
2000-2999	Classified Salaries	197,790.32	0.00	0.00	0.00	0.00	0.00	0.00		197,790.32
3000-3999	Employee Benefits	181,049.77	0.00	0.00	0.00	0.00	0.00	119.08		181,168.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	10,146,462.51	0.00	0.00	0.00	0.00	0.00	0.00		10,146,462.51
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,814,104.50	0.00	0.00	0.00	0.00	0.00	765.28	0.00	10,814,869.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	10,814,104.50	0.00	0.00	0.00	0.00	0.00	765.28	0.00	10,814,869.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
		10,814,104.50	0.00	0.00	0.00	0.00	0.00	765.28	0.00	10,814,869.78
										40,842,793.27
										51,657,663.05

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	107,271,914.54	47,712,663.64
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	107,271,914.54	47,712,663.64
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	6,419.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	6,419.00	

SELPA: San Bernardino City Unified (TA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Bernardino City Unified (TA)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

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

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

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

SELPA: San Bernardino City Unified (TA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	127,555,484.55		
b. Less: Expenditures paid from federal sources	12,757,492.34		
c. Expenditures paid from state and local sources	114,797,992.21	107,271,914.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		107,271,914.54	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	114,797,992.21	107,271,914.54	7,526,077.67

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	127,555,484.55		
b. Less: Expenditures paid from federal sources	12,757,492.34		
c. Expenditures paid from state and local sources	114,797,992.21	107,271,914.54	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		107,271,914.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	114,797,992.21	107,271,914.54	7,526,077.67
d. Special education unduplicated pupil count	6,617	6,419	
e. Per capita state and local expenditures (A2c/A2d)	17,348.95	16,711.62	637.33

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

SELPA: San Bernardino City Unified (TA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	51,657,663.05	47,712,663.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,712,663.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	51,657,663.05	47,712,663.64	3,944,999.41

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	51,657,663.05	47,712,663.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		47,712,663.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	51,657,663.05	47,712,663.64	3,944,999.41
b. Special education unduplicated pupil count	6,617	6,419	
c. Per capita local expenditures (B2a/B2b)	7,806.81	7,433.04	373.77

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

Jayne Christakos
Contact Name

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Chief Business Officer
Title

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E-mail Address

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	42,775,028.99		42,775,028.99
2000-2999	Classified Salaries	10,919,517.26		10,919,517.26
3000-3999	Employee Benefits	22,929,874.33		22,929,874.33
4000-4999	Books and Supplies	713,020.66		713,020.66
5000-5999	Services and Other Operating Expenditures	19,382,044.84		19,382,044.84
6000-6999	Capital Outlay	18,113.64		18,113.64
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	96,737,599.72	0.00	96,737,599.72
7310	Transfers of Indirect Costs	1,663,748.19		1,663,748.19
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	29,154,136.64		29,154,136.64
	Total Indirect Costs and PCR Allocations	30,817,884.83	0.00	30,817,884.83
	TOTAL COSTS	127,555,484.55	0.00	127,555,484.55
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	42,027,143.14		42,027,143.14
2000-2999	Classified Salaries	3,487,224.14		3,487,224.14
3000-3999	Employee Benefits	19,136,363.53		19,136,363.53
4000-4999	Books and Supplies	708,092.72		708,092.72
5000-5999	Services and Other Operating Expenditures	19,097,161.21		19,097,161.21
6000-6999	Capital Outlay	18,113.64		18,113.64
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	84,474,098.38	0.00	84,474,098.38
7310	Transfers of Indirect Costs	1,169,757.19		1,169,757.19
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	29,154,136.64		29,154,136.64
	Total Indirect Costs and PCR Allocations	30,323,893.83	0.00	30,323,893.83
	TOTAL BEFORE OBJECT 8980	114,797,992.21	0.00	114,797,992.21
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	114,797,992.21	0.00	114,797,992.21

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	289,448.10		289,448.10
2000-2999	Classified Salaries	197,790.32		197,790.32
3000-3999	Employee Benefits	181,168.85		181,168.85
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	10,146,462.51		10,146,462.51
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	10,814,869.78	0.00	10,814,869.78
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,814,869.78	0.00	10,814,869.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources	40,842,793.27		40,842,793.27
	TOTAL COSTS	51,657,663.05	0.00	51,657,663.05
	UNDUPLICATED PUPIL COUNT	6,617		6,617

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,935,081.28	1,129,050.00	0.00	411,904.00	1,946,591.04	8,527,097.00	26,191,732.00		45,141,455.32
2000-2999	Classified Salaries	1,089,459.49	0.00	0.00	56,867.00	590,341.82	4,162,709.86	7,441,518.71		13,340,896.88
3000-3999	Employee Benefits	3,074,905.52	413,620.00	0.00	189,029.00	1,152,938.42	5,678,045.55	13,884,763.13		24,393,301.62
4000-4999	Books and Supplies	144,970.00	0.00	0.00	20,831.00	23,179.00	211,809.68	188,271.03		589,060.71
5000-5999	Services and Other Operating Expenditures	10,964,126.27	12,995.00	0.00	5,529.46	2,085.48	7,178,821.00	970,720.00		19,134,277.21
6000-6999	Capital Outlay	1,200.00	0.00	0.00	0.00	0.00	10,000.00	13,202.49		24,402.49
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	22,209,742.56	1,555,665.00	0.00	684,160.46	3,715,135.76	25,768,483.09	48,690,207.36	0.00	102,623,394.23
7310	Transfers of Indirect Costs	1,672,500.00	0.00	0.00	2,481.54	28,359.00	25,549.00	32,343.00		1,761,232.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,672,500.00	0.00	0.00	2,481.54	28,359.00	25,549.00	32,343.00	0.00	1,761,232.54
	TOTAL COSTS	23,882,242.56	1,555,665.00	0.00	686,642.00	3,743,494.76	25,794,032.09	48,722,550.36	0.00	104,384,626.77
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	6,652,486.28	1,129,050.00	0.00	411,904.00	1,496,402.28	8,511,158.00	26,191,732.00		44,392,732.56
2000-2999	Classified Salaries	1,089,459.49	0.00	0.00	56,867.00	231,685.00	818,802.26	2,541,121.71		4,737,935.46
3000-3999	Employee Benefits	2,976,324.52	413,620.00	0.00	189,029.00	801,493.00	3,825,580.30	11,235,102.13		19,441,148.95
4000-4999	Books and Supplies	144,970.00	0.00	0.00	20,831.00	6,300.00	207,247.68	178,321.03		557,669.71
5000-5999	Services and Other Operating Expenditures	10,963,802.27	8,995.00	0.00	5,529.46	24.48	6,901,418.00	905,330.00		18,785,099.21
6000-6999	Capital Outlay	1,200.00	0.00	0.00	0.00	0.00	10,000.00	13,202.49		24,402.49
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,828,242.56	1,551,665.00	0.00	684,160.46	2,535,904.76	20,274,206.24	41,064,809.36	0.00	87,938,988.38
7310	Transfers of Indirect Costs	1,286,656.00	0.00	0.00	2,481.54	0.00	0.00	15,763.00		1,304,900.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,286,656.00	0.00	0.00	2,481.54	0.00	0.00	15,763.00	0.00	1,304,900.54
	TOTAL BEFORE OBJECT 8980	23,114,898.56	1,551,665.00	0.00	686,642.00	2,535,904.76	20,274,206.24	41,080,572.36	0.00	89,243,888.92
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
										3,870,762.85
										93,114,651.77

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,530,126.49	1,125,493.07	0.00	407,578.59	1,684,755.27	8,952,577.39	24,174,498.18		42,775,028.99
2000-2999	Classified Salaries	1,066,354.40	0.00	0.00	53,803.80	515,445.06	2,884,997.52	6,398,916.48		10,919,517.26
3000-3999	Employee Benefits	3,098,820.27	460,122.82	0.00	206,752.65	1,018,538.39	5,009,834.22	13,135,805.98		22,829,874.33
4000-4999	Books and Supplies	137,447.57	0.00	0.00	4,409.72	8,090.33	413,102.44	149,970.60		713,020.66
5000-5999	Services and Other Operating Expenditures	10,379,768.33	4,856.97	0.00	7,315.39	523.95	7,711,580.46	1,277,999.74		19,382,044.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,403.85	5,709.79		18,113.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,212,517.06	1,590,472.86	0.00	679,860.15	3,227,353.00	24,884,495.88	45,142,900.77	0.00	96,737,599.72
7310	Transfers of Indirect Costs	1,582,527.60	0.00	0.00	2,873.59	27,131.00	22,989.00	28,227.00		1,663,748.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	29,154,136.64								29,154,136.64
	Total Indirect Costs	1,582,527.60	0.00	0.00	2,873.59	27,131.00	22,989.00	28,227.00	0.00	1,663,748.19
	TOTAL COSTS	22,795,044.66	1,590,472.86	0.00	682,733.74	3,254,484.00	24,907,484.88	45,171,127.77	0.00	98,401,347.91
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	232,248.84	0.00	0.00	0.00	482,172.47	14,529.88	18,934.66		747,885.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	303,293.49	2,396,395.15	4,732,604.48		7,432,293.12
3000-3999	Employee Benefits	64,537.69	0.00	0.00	0.00	309,187.34	1,164,744.84	2,255,040.93		3,793,510.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,404.38	3,523.56		4,927.94
5000-5999	Services and Other Operating Expenditures	3,524.26	0.00	0.00	0.00	0.00	243,886.76	37,472.61		284,883.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	300,310.79	0.00	0.00	0.00	1,094,653.30	3,820,961.01	7,047,576.24	0.00	12,263,501.34
7310	Transfers of Indirect Costs	430,743.00	0.00	0.00	0.00	27,131.00	22,989.00	13,128.00		493,991.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	430,743.00	0.00	0.00	0.00	27,131.00	22,989.00	13,128.00	0.00	493,991.00
	TOTAL BEFORE OBJECT 8980	731,053.79	0.00	0.00	0.00	1,121,784.30	3,843,950.01	7,060,704.24	0.00	12,757,492.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									12,757,492.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	6,297,877.65	1,125,493.07	0.00	407,578.59	1,202,582.80	8,838,047.51	24,155,563.52		42,027,143.14
2000-2999	Classified Salaries	1,066,354.40	0.00	0.00	53,803.80	212,151.57	488,602.37	1,666,312.00		3,487,224.14
3000-3999	Employee Benefits	3,034,282.58	460,122.82	0.00	206,752.65	709,351.05	3,845,089.38	10,880,765.05		19,136,363.53
4000-4999	Books and Supplies	137,447.57	0.00	0.00	4,409.72	8,090.33	411,698.06	146,447.04		708,092.72
5000-5999	Services and Other Operating Expenditures	10,376,244.07	4,856.97	0.00	7,315.39	523.95	7,467,693.70	1,240,527.13		19,097,161.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,403.85	5,709.79		18,113.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,912,206.27	1,590,472.86	0.00	679,860.15	2,132,699.70	21,063,534.87	38,095,324.53	0.00	84,474,098.38
7310	Transfers of Indirect Costs	1,151,784.60	0.00	0.00	2,873.59	0.00	0.00	15,099.00		1,169,757.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	29,154,136.64								29,154,136.64
	Total Indirect Costs	1,151,784.60								1,169,757.19
	TOTAL BEFORE OBJECT 8980	22,063,990.87	1,590,472.86	0.00	682,733.74	2,132,699.70	21,063,534.87	38,110,423.53	0.00	85,643,855.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	288,801.90	0.00	0.00	0.00	0.00	0.00	646.20		289,448.10
2000-2999	Classified Salaries	197,790.32	0.00	0.00	0.00	0.00	0.00	0.00		197,790.32
3000-3999	Employee Benefits	181,049.77	0.00	0.00	0.00	0.00	0.00	119.08		181,168.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	10,146,462.51	0.00	0.00	0.00	0.00	0.00	0.00		10,146,462.51
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,814,104.50	0.00	0.00	0.00	0.00	0.00	765.28	0.00	10,814,869.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	10,814,104.50	0.00	0.00	0.00	0.00	0.00	765.28	0.00	10,814,869.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										40,842,793.27
										51,657,663.05

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

SELPA: San Bernardino City Unified (TA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: San Bernardino City Unified (TA)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: San Bernardino City Unified (TA)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	104,384,626.77		
b. Less: Expenditures paid from federal sources	11,269,975.00		
c. Expenditures paid from state and local sources	93,114,651.77	82,863,733.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		82,863,733.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	93,114,651.77	82,863,733.92	10,250,917.85

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

	Budgeted Amounts FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	104,384,626.77		
b. Less: Expenditures paid from federal sources	11,269,975		
c. Expenditures paid from state and local sources	93,114,651.77	82,863,733.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		82,863,733.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	93,114,651.77	82,863,733.92	
d. Special education unduplicated pupil count	6617	6617	
e. Per capita state and local expenditures (A2c/A2d)	14,072.03	12,522.86	1,549.17

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

SELPA: San Bernardino City Unified (TA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	60,482,270.77	51,575,451.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,575,451.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	60,482,270.77	51,575,451.92	8,906,818.85

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

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	60,482,270.77	51,575,451.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,575,451.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	60,482,270.77	51,575,451.92	8,906,818.85
b. Special education unduplicated pupil count	6,617	6,617	
c. Per capita local expenditures (B2a/B2b)	9,140.44	7,794.39	1,346.05

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

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SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	45,141,455.32		45,141,455.32
2000-2999	Classified Salaries	13,340,896.88		13,340,896.88
3000-3999	Employee Benefits	24,393,301.62		24,393,301.62
4000-4999	Books and Supplies	589,560.71		589,560.71
5000-5999	Services and Other Operating Expenditures	19,133,777.21		19,133,777.21
6000-6999	Capital Outlay	24,402.49		24,402.49
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	102,623,394.23	0.00	102,623,394.23
7310	Transfers of Indirect Costs	1,761,232.54		1,761,232.54
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,761,232.54	0.00	1,761,232.54
	TOTAL COSTS	104,384,626.77	0.00	104,384,626.77
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	44,392,732.56		44,392,732.56
2000-2999	Classified Salaries	4,737,935.46		4,737,935.46
3000-3999	Employee Benefits	19,441,148.95		19,441,148.95
4000-4999	Books and Supplies	558,169.71		558,169.71
5000-5999	Services and Other Operating Expenditures	18,784,599.21		18,784,599.21
6000-6999	Capital Outlay	24,402.49		24,402.49
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	87,938,988.38	0.00	87,938,988.38
7310	Transfers of Indirect Costs	1,304,900.54		1,304,900.54
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,304,900.54	0.00	1,304,900.54
	TOTAL BEFORE OBJECT 8980	89,243,888.92	0.00	89,243,888.92
8980	Contributions from Unrestricted Revenues to Federal Resources	3,870,762.85		3,870,762.85
	TOTAL COSTS	93,114,651.77	0.00	93,114,651.77

SELPA: San Bernardino City Unified (TA)

Object Code	Description	San Bernardino City Unified (TA00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	384,495.28		384,495.28
2000-2999	Classified Salaries	186,563.49		186,563.49
3000-3999	Employee Benefits	235,858.52		235,858.52
4000-4999	Books and Supplies	0.00		0.00
5000-5999	Services and Other Operating Expenditures	10,647,862.27		10,647,862.27
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	11,454,779.56	0.00	11,454,779.56
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	11,454,779.56	0.00	11,454,779.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	3,870,762.85		3,870,762.85
8980	Contributions from Unrestricted Revenues to State Resources	45,156,728.36		45,156,728.36
	TOTAL COSTS	60,482,270.77	0.00	60,482,270.77
UNDUPLICATED PUPIL COUNT		6,617		6,617

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

6 YEAR EXPENDITURE COMPARISON
COMBINED GENERAL FUND

Major Range Description	Actual	Actual	Actual	Actual	Actual	Unaudited
	Year To Date 6/30/2013	Year To Date 6/30/2014	Year To Date 6/30/2015	Year To Date 6/30/2016	Year To Date 6/30/2017	Actuals 6/30/2018
Revenue Balances						Difference
LCFF Sources (8010 to 8099)	\$ 254,620,075	\$ 348,824,323	\$ 404,554,217	\$ 472,250,483	\$ 501,987,214	\$ 254,640,528
Federal Revenue (8100 to 8299)	64,856,638	50,005,929	44,245,044	43,115,038	49,453,277	(7,535,338)
Other State Revenue (8300 to 8599)	131,472,551	71,295,201	79,198,490	99,005,874	83,450,621	(38,199,323)
Other Local Revenue (8600 to 8799)	8,654,992	8,796,252	17,390,093	10,520,485	12,236,206	1,127,212
Interfund Transfers In (8900 to 8929)	73,619	13,049	74,785	59,982	-	9,782,203
All Other Financing Sources (8930 to 8979)	-	-	2,965,888	-	-	(73,619)
Revenue Contributions (8980 to 8999)	-	-	-	-	-	-
Total Revenue Balances	\$ 459,677,875	\$ 478,934,754	\$ 548,428,518	\$ 624,951,862	\$ 647,127,319	\$ 209,959,460
Expenditure Balances						
Certificated Salary (1000 to 1999)	\$ 214,088,938	\$ 227,100,122	\$ 249,040,355	\$ 253,651,989	\$ 273,041,213	\$ 71,787,447
Classified Salary (2000 to 2999)	60,725,044	63,389,710	69,806,437	72,088,860	79,931,360	23,973,006
Employee Benefit (3000 to 3999)	92,563,077	94,327,575	117,007,520	126,011,552	144,735,476	63,755,007
Books and Supplies (4000 to 4999)	19,090,251	23,728,507	31,197,223	38,841,461	34,459,122	16,132,195
Services and Operating Expenditures (5000 to 5999)	72,067,331	73,194,764	75,877,793	90,145,292	88,292,741	25,137,860
Capital Outlay (6000 to 6999)	2,856,836	4,335,361	5,870,768	7,144,864	6,363,063	5,376,478
Other Outgo (7100 to 7499)	(1,492,482)	(1,614,180)	623,159	(782,564)	(1,773,057)	219,172
Interfund Transfers Out (7600 to 7629)	133,630	553,584	1,412,608	8,421,681	3,163,103	1,988,037
Total Expenditure Balances	\$ 460,032,626	\$ 485,015,444	\$ 550,835,863	\$ 595,523,135	\$ 628,213,022	\$ 208,369,203
Revenues less Expenditures	\$ (354,751)	\$ (6,080,690)	\$ (2,407,345)	\$ 29,428,727	\$ 18,914,296	\$ 1,590,257

**6 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2013	Actual Year To Date 6/30/2014	Actual Year To Date 6/30/2015	Actual Year To Date 6/30/2016	Actual Year To Date 6/30/2017	Unaudited Actuals 6/30/2018	Difference
Revenue Balances							
LCFF Sources (8010 to 8099)	\$ 245,758,446	\$ 348,824,323	\$ 404,554,217	\$ 472,250,483	\$ 501,987,214	\$ 509,260,602	\$ 263,502,156
Federal Revenue (8100 to 8299)	227,596	278,933	259,488	512,262	1,074,485	3,088,520	2,860,923
Other State Revenue (8300 to 8599)	64,253,254	8,653,373	11,974,664	34,217,440	19,518,907	16,514,035	(47,739,219)
Other Local Revenue (8600 to 8799)	3,488,589	2,158,679	7,261,604	3,863,623	5,308,293	3,851,757	363,169
Interfund Transfers In (8900 to 8929)	73,619	13,049	2,940	59,878	-	-	(73,619)
All Other Financing Sources (8930 to 8979)	-	-	2,965,888	-	-	-	-
Revenue Contributions (8980 to 8999)	(23,815,626)	(28,614,412)	(31,009,484)	(42,451,899)	(54,661,435)	(58,391,795)	(34,576,169)
Total Revenue Balances	\$ 289,985,877	\$ 331,313,944	\$ 396,009,318	\$ 468,451,788	\$ 473,227,464	\$ 474,323,119	\$ 184,337,242
Expenditure Balances							
Certificated Salary (1000 to 1999)	\$ 151,106,124	\$ 173,364,900	\$ 192,368,924	\$ 204,832,879	\$ 216,256,689	\$ 226,779,985	\$ 75,673,861
Classified Salary (2000 to 2999)	39,428,015	45,795,573	52,353,603	53,949,985	58,938,077	63,036,100	23,608,085
Employee Benefit (3000 to 3999)	67,186,904	73,579,525	82,478,921	88,645,037	98,096,102	105,398,191	38,211,287
Books and Supplies (4000 to 4999)	6,034,489	9,665,689	22,138,361	29,391,189	21,001,914	20,750,505	14,716,016
Services and Operating Expenditures (5000 to 5999)	31,370,915	45,161,631	50,591,953	65,594,862	65,401,597	67,386,451	36,015,537
Capital Outlay (6000 to 6999)	2,390,715	3,073,596	4,831,849	3,763,412	3,297,024	2,200,742	(189,973)
Other Outgo (7100 to 7499)	(7,300,855)	(8,154,701)	(8,125,988)	(6,003,905)	(6,610,940)	(5,914,269)	1,386,587
Interfund Transfers Out (7600 to 7629)	109,800	545,730	1,411,538	8,332,604	2,823,681	2,121,667	2,011,867
Total Expenditure Balances	\$ 290,326,107	\$ 343,031,944	\$ 398,049,162	\$ 448,506,064	\$ 459,204,145	\$ 481,759,375	\$ 191,433,267
Revenues less Expenditures	\$ (340,230)	\$ (11,717,999)	\$ (2,039,844)	\$ 19,945,725	\$ 14,023,319	\$ (7,436,255)	\$ (7,096,025)

**6 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual	Actual	Actual	Actual	Actual	Unaudited
	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date	Actuals
	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Difference						
Revenue Balances						
LCFF Sources (8010 to 8099)	\$ 8,861,629	\$ -	\$ -	\$ -	\$ -	\$ (8,861,629)
Federal Revenue (8100 to 8299)	64,629,042	49,726,996	43,985,556	42,602,776	48,378,792	54,232,781
Other State Revenue (8300 to 8599)	67,219,297	62,641,828	67,223,826	64,788,433	63,931,714	76,759,193
Other Local Revenue (8600 to 8799)	5,166,403	6,637,573	10,128,489	6,656,862	6,927,913	5,930,446
Interfund Transfers In (8900 to 8929)	-	-	71,845	104	-	-
Revenue Contributions (8980 to 8999)	23,815,626	28,614,412	31,009,484	42,451,899	54,661,435	58,391,795
Total Revenue Balances	\$ 169,691,997	\$ 147,620,809	\$ 152,419,200	\$ 156,500,074	\$ 173,899,855	\$ 195,314,216
						\$ 25,622,218
Expenditures Balances						
Certificated Salary (1000 to 1999)	\$ 62,982,814	\$ 53,735,222	\$ 56,671,431	\$ 48,819,110	\$ 56,784,524	\$ 59,096,401
Classified Salary (2000 to 2999)	21,297,029	17,594,137	17,452,834	18,138,875	20,993,283	21,661,950
Employee Benefit (3000 to 3999)	25,376,172	20,748,050	34,528,599	37,366,515	46,639,374	50,919,893
Books and Supplies (4000 to 4999)	13,055,762	14,062,818	9,058,861	9,450,272	13,457,208	14,471,940
Services and Operating Expenditures (5000 to 5999)	40,696,417	28,033,133	25,285,840	24,550,429	22,891,144	29,818,740
Capital Outlay (6000 to 6999)	466,121	1,261,765	1,038,919	3,381,452	3,066,040	6,032,572
Other Outgo (7100 to 7499)	5,808,373	6,540,521	8,749,146	5,221,341	4,837,882	4,640,958
Interfund Transfers Out (7600 to 7629)	23,830	7,854	1,070	89,077	339,422	-
Total Expenditure Balances	\$ 169,706,518	\$ 141,983,500	\$ 152,786,701	\$ 147,017,071	\$ 169,008,878	\$ 186,642,454
						\$ 16,935,936
Revenues less Expenditures	\$ (14,521)	\$ 5,637,309	\$ (367,501)	\$ 9,483,003	\$ 4,890,977	\$ 8,671,761
						\$ 8,686,282

**2017-18 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Unaudited Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 510,210,430	\$ 509,703,022	\$ 510,045,340	\$ 509,260,602	\$ (949,828)
Federal Revenue (8100 to 8299)	44,503,620	59,970,341	61,506,451	57,321,301	12,817,680
Other State Revenue (8300 to 8599)	68,092,912	89,388,809	93,280,823	93,273,228	25,180,317
Other Local Revenue (8600 to 8799)	6,071,311	6,026,062	6,377,517	9,782,203	3,710,892
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 628,878,274	\$ 665,088,234	\$ 671,210,132	\$ 669,637,335	\$ 40,759,061
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 275,600,921	\$ 279,838,694	\$ 278,165,026	\$ 285,876,385	\$ 10,275,465
Classified Salary (2000 to 2999)	82,565,651	83,456,776	83,198,360	84,698,050	2,132,400
Employee Benefit (3000 to 3999)	152,664,231	155,727,951	155,559,935	156,318,084	3,653,853
Books and Supplies (4000 to 4999)	38,006,755	56,146,618	38,055,946	35,222,446	(2,784,309)
Services and Operating Expenditures (5000 to 5999)	96,352,844	108,636,752	104,858,986	97,205,192	852,347
Capital Outlay (6000 to 6999)	4,061,635	19,540,639	17,987,016	8,233,314	4,171,679
Other Outgo (7100 to 7499)	(1,574,004)	(1,623,950)	(1,647,189)	(1,273,310)	300,694
Interfund Transfers Out (7600 to 7629)	3,508,495	1,501,324	1,501,324	2,121,667	(1,386,828)
Total Expenditure Balances	\$ 651,186,528	\$ 703,224,804	\$ 677,679,404	\$ 668,401,829	\$ 17,215,301
Revenues less Expenditures	\$ (22,308,255)	\$ (38,136,570)	\$ (6,469,272)	\$ 1,235,506	\$ 23,543,761

2017-18 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Unaudited	
				Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 510,210,430	\$ 509,703,022	\$ 510,045,340	\$ 509,260,602	\$ (949,828)
Federal Revenue (8100 to 8299)	391,409	1,070,019	2,263,664	3,088,520	2,697,110
Other State Revenue (8300 to 8599)	8,895,575	16,032,248	16,084,783	16,514,035	7,618,460
Other Local Revenue (8600 to 8799)	4,706,686	4,715,865	5,017,321	3,851,757	(854,929)
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	(57,292,833)	(58,079,966)	(57,843,144)	(58,391,795)	(1,098,962)
Total Revenue Balances	\$ 466,911,268	\$ 473,441,188	\$ 475,567,964	\$ 474,323,119	\$ 7,411,851
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 219,864,591	\$ 221,096,268	\$ 218,621,316	\$ 226,779,985	\$ 6,915,394
Classified Salary (2000 to 2999)	60,076,391	60,885,516	61,104,247	63,036,100	2,959,709
Employee Benefit (3000 to 3999)	106,845,479	105,305,914	104,717,841	105,398,191	(1,447,287)
Books and Supplies (4000 to 4999)	27,799,599	34,533,347	22,172,736	20,750,505	(7,049,093)
Services and Operating Expenditures (5000 to 5999)	71,752,243	75,559,289	75,310,839	67,386,451	(4,365,791)
Capital Outlay (6000 to 6999)	2,265,535	2,009,485	1,725,140	2,200,742	(64,793)
Other Outgo (7100 to 7499)	(5,445,940)	(6,384,587)	(6,202,674)	(5,914,269)	(468,328)
Interfund Transfers Out (7600 to 7629)	3,508,495	1,501,324	1,501,324	2,121,667	(1,386,828)
Total Expenditure Balances	\$ 486,666,392	\$ 494,506,556	\$ 478,950,768	\$ 481,759,375	\$ (4,907,018)
Revenues less Expenditures	\$ (19,755,125)	\$ (21,065,368)	\$ (3,382,804)	\$ (7,436,255)	\$ 12,318,869

2017-18 REPORTING BY PERIOD
RESTRICTED GENERAL FUND

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Unaudited	
				Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100 to 8299)	44,112,211	58,900,322	59,242,788	54,232,781	10,120,570
Other State Revenue (8300 to 8599)	59,197,337	73,356,561	77,196,040	76,759,193	17,561,857
Other Local Revenue (8600 to 8799)	1,364,625	1,310,197	1,360,197	5,930,446	4,565,821
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	57,292,833	58,079,966	57,843,144	58,391,795	1,098,962
Total Revenue Balances	\$ 161,967,006	\$ 191,647,046	\$ 195,642,169	\$ 195,314,216	\$ 33,347,210

Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 55,736,330	\$ 58,742,426	\$ 59,543,710	\$ 59,096,401	\$ 3,360,071
Classified Salary (2000 to 2999)	22,489,260	22,571,261	22,094,113	21,661,950	(827,309)
Employee Benefit (3000 to 3999)	45,818,752	50,422,037	50,842,094	50,919,893	5,101,141
Books and Supplies (4000 to 4999)	10,207,156	21,613,270	15,883,210	14,471,940	4,264,784
Services and Operating Expenditures (5000 to 5999)	24,600,602	33,077,463	29,548,147	29,818,740	5,218,139
Capital Outlay (6000 to 6999)	1,796,100	17,531,154	16,261,876	6,032,572	4,236,472
Other Outgo (7100 to 7499)	3,871,936	4,760,637	4,555,486	4,640,958	769,022
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 164,520,136	\$ 208,718,248	\$ 198,728,637	\$ 186,642,454	\$ 22,122,318
Revenues less Expenditures	\$ (2,553,130)	\$ (17,071,202)	\$ (3,086,468)	\$ 8,671,761	\$ 11,224,891