Cupertino Union School District

2018-2019 Unaudited Actuals SACS & Annual Financial Report

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ____________________ Date of Meeting: Sep 12, 2019
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
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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	65.86%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$5,619,148.89
	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.	
	Adjusted Appropriations Limit	$127,038,398.20
	Appropriations Subject to Limit	$127,038,398.20
	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	5.11%
	Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
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		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)	S	
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	S	
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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	146,026,447.91	6,870,130.23	152,896,578.14	145,632,118.00	7,122,130.00	152,754,248.00	-0.1%
2) Federal Revenue		8100-8299	0.00	4,102,448.95	4,102,448.95	0.00	3,914,701.00	3,914,701.00	-4.6%
3) Other State Revenue		8300-8599	6,699,975.09	18,329,562.97	25,029,538.06	3,279,286.00	9,582,654.00	12,861,940.00	-48.6%
4) Other Local Revenue		8600-8799	10,408,957.50	9,756,841.50	20,165,799.00	9,899,498.00	8,022,797.00	17,922,295.00	-11.1%
5) TOTAL, REVENUES			163,135,380.50	39,058,983.65	202,194,364.15	158,810,902.00	28,642,282.00	187,453,184.00	-7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,746,905.06	13,890,378.50	91,637,283.56	77,513,336.00	12,792,656.00	90,305,992.00	-1.5%
2) Classified Salaries		2000-2999	17,471,515.00	17,300,385.18	34,771,900.18	17,656,037.00	17,766,500.00	35,422,537.00	1.9%
3) Employee Benefits		3000-3999	28,341,649.96	25,509,680.15	53,851,330.11	29,242,974.00	17,872,595.00	47,115,569.00	-12.5%
4) Books and Supplies		4000-4999	4,329,830.98	3,357,399.13	7,687,230.11	3,982,516.00	3,323,280.00	7,305,796.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	7,749,966.37	7,385,883.25	15,135,849.62	8,515,669.00	6,385,485.00	14,901,154.00	-1.6%
6) Capital Outlay		6000-6999	153,383.02	2,008,987.35	2,162,370.37	112,012.00	60,000.00	172,012.00	-92.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	121,735.24	0.00	121,735.24	121,832.00	0.00	121,832.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(515,201.19)	371,314.51	(143,886.68)	(504,832.00)	294,193.00	(210,639.00)	46.4%
9) TOTAL, EXPENDITURES			135,399,784.44	69,824,028.07	205,223,812.51	136,639,544.00	58,494,709.00	195,134,253.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,735,596.06	(30,765,044.42)	(3,029,448.36)	22,171,358.00	(29,852,427.00)	(7,681,069.00)	153.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	1,774.03	0.00	1,774.03	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	39,807.66	0.00	39,807.66	39,808.00	0.00	39,808.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,511,599.80)	26,511,599.80	0.00	(26,804,123.00)	26,804,123.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,473,566.17)	28,965,108.80	2,491,542.63	(26,764,315.00)	29,257,632.00	2,493,317.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,262,029.89	(1,799,935.62)	(537,905.73)	(4,592,957.00)	(594,795.00)	(5,187,752.00)	864.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
2) Ending Balance, June 30 (E + F1e)			24,070,266.37	7,365,719.73	31,435,986.10	19,477,309.37	6,770,924.73	26,248,234.10	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	55,668.81	0.00	55,668.81	34,094.00	0.00	34,094.00	-38.8%
Prepaid Items		9713	173,744.61	0.00	173,744.61	97,424.00	0.00	97,424.00	-43.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,365,719.73	7,365,719.73	0.00	6,770,924.73	6,770,924.73	-8.1%
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	11,452,317.76	0.00	11,452,317.76	7,562,736.37	0.00	7,562,736.37	-34.0%
Various Carryover	0000	9780	*11,025,877.00*		*11,025,877.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,313,535.19	0.00	12,313,535.19	11,708,055.00	0.00	11,708,055.00	-4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals: Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget: Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,603,429.13	8,234,351.91	32,837,781.04				
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	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	348,219.75	199,042.46	547,262.21				
4) Due from Grantor Government		9290	607,962.90	3,855,246.82	4,463,209.72				
5) Due from Other Funds		9310	4,671,358.21	546,984.52	5,218,342.73				
6) Stores		9320	55,668.81	0.00	55,668.81				
7) Prepaid Expenditures		9330	173,744.61	0.00	173,744.61				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			30,535,383.41	12,835,625.71	43,371,009.12				
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	4,344,611.62	964,070.36	5,308,681.98				
2) Due to Grantor Governments		9590	1,061,446.20	167,445.09	1,228,891.29				
3) Due to Other Funds		9610	1,050,616.72	4,153,646.46	5,204,263.18				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	8,442.50	184,744.07	193,186.57				
6) TOTAL, LIABILITIES			6,465,117.04	5,469,905.98	11,935,023.02				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			24,070,266.37	7,365,719.73	31,435,986.10				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,083,966.00	0.00	24,083,966.00	25,421,245.00	0.00	25,421,245.00	5.6%
Education Protection Account State Aid - Current Year		8012	3,525,264.00	0.00	3,525,264.00	3,410,464.00	0.00	3,410,464.00	-3.3%
State Aid - Prior Years		8019	555,361.91	0.00	555,361.91	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	418,690.00	0.00	418,690.00	418,690.00	0.00	418,690.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	101,958,247.00	0.00	101,958,247.00	101,966,000.00	0.00	101,966,000.00	0.0%
Unsecured Roll Taxes		8042	6,967,287.00	0.00	6,967,287.00	6,967,287.00	0.00	6,967,287.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,821,132.00	0.00	6,821,132.00	5,948,000.00	0.00	5,948,000.00	-12.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,696,500.00	0.00	1,696,500.00	1,500,432.00	0.00	1,500,432.00	-11.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,026,447.91	0.00	146,026,447.91	145,632,118.00	0.00	145,632,118.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	6,870,130.23	6,870,130.23	0.00	7,122,130.00	7,122,130.00	3.7%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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			146,026,447.91	6,870,130.23	152,896,578.14	145,632,118.00	7,122,130.00	152,754,248.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,925,738.00	2,925,738.00	0.00	2,918,730.00	2,918,730.00	-0.2%
Special Education Discretionary Grants		8182	0.00	77,829.75	77,829.75	0.00	75,841.00	75,841.00	-2.6%
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		410,281.25	410,281.25		395,819.00	395,819.00	-3.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		293,014.20	293,014.20		219,940.00	219,940.00	-24.9%
Title III, Part A, Immigrant Student Program	4201	8290		181,848.47	181,848.47		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		203,685.45	203,685.45		281,500.00	281,500.00	38.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,051.83	10,051.83		22,871.00	22,871.00	127.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,102,448.95	4,102,448.95	0.00	3,914,701.00	3,914,701.00	-4.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,793,463.00	0.00	3,793,463.00	549,767.00	0.00	549,767.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	2,845,968.09	1,216,920.97	4,062,889.06	2,674,059.00	938,577.00	3,612,636.00	-11.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,544.00	17,112,642.00	17,173,186.00	55,460.00	8,644,077.00	8,699,537.00	-49.3%
TOTAL, OTHER STATE REVENUE			6,699,975.09	18,329,562.97	25,029,538.06	3,279,286.00	9,582,654.00	12,861,940.00	-48.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	8,479,445.00	0.00	8,479,445.00	8,568,000.00	0.00	8,568,000.00	1.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	597,640.15	67,671.94	665,312.09	226,524.00	0.00	226,524.00	-66.0%
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	260,860.56	0.00	260,860.56	317,753.00	0.00	317,753.00	21.8%
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	896,241.18	0.00	896,241.18	650,000.00	0.00	650,000.00	-27.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	168,554.70	9,650,474.56	9,819,029.26	137,221.00	8,003,366.00	8,140,587.00	-17.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	6,215.91	0.00	6,215.91	0.00	0.00	0.00	-100.0%
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		38,695.00	38,695.00		19,431.00	19,431.00	-49.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,408,957.50	9,756,841.50	20,165,799.00	9,899,498.00	8,022,797.00	17,922,295.00	-11.1%
TOTAL, REVENUES			163,135,380.50	39,058,983.65	202,194,364.15	158,810,902.00	28,642,282.00	187,453,184.00	-7.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	66,796,396.20	10,586,703.31	77,383,099.51	66,683,373.00	10,430,258.00	77,113,631.00	-0.3%
Certificated Pupil Support Salaries		1200	2,344,545.92	1,764,148.99	4,108,694.91	2,333,268.00	1,483,906.00	3,817,174.00	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,749,715.49	520,791.60	8,270,507.09	7,589,507.00	244,321.00	7,833,828.00	-5.3%
Other Certificated Salaries		1900	856,247.45	1,018,734.60	1,874,982.05	907,188.00	634,171.00	1,541,359.00	-17.8%
TOTAL, CERTIFICATED SALARIES			77,746,905.06	13,890,378.50	91,637,283.56	77,513,336.00	12,792,656.00	90,305,992.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	514,965.19	10,958,329.06	11,473,294.25	655,335.00	11,319,123.00	11,974,458.00	4.4%
Classified Support Salaries		2200	8,752,798.05	3,369,864.55	12,122,662.60	8,762,341.00	3,485,223.00	12,247,564.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,432,596.69	2,003,092.90	3,435,689.59	1,730,183.00	2,024,208.00	3,754,391.00	9.3%
Clerical, Technical and Office Salaries		2400	6,073,528.62	642,120.94	6,715,649.56	5,669,440.00	641,113.00	6,310,553.00	-6.0%
Other Classified Salaries		2900	697,626.45	326,977.73	1,024,604.18	838,738.00	296,833.00	1,135,571.00	10.8%
TOTAL, CLASSIFIED SALARIES			17,471,515.00	17,300,385.18	34,771,900.18	17,656,037.00	17,766,500.00	35,422,537.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,269,946.88	15,521,346.76	27,791,293.64	12,559,781.00	9,800,570.00	22,360,351.00	-19.5%
PERS		3201-3202	3,058,783.48	5,310,317.23	8,369,100.71	3,547,942.00	3,446,592.00	6,994,534.00	-16.4%
OASDI/Medicare/Alternative		3301-3302	2,412,280.44	1,468,033.19	3,880,313.63	2,486,567.00	1,499,794.00	3,986,361.00	2.7%
Health and Welfare Benefits		3401-3402	9,120,117.86	2,726,682.30	11,846,800.16	9,173,283.00	2,651,835.00	11,825,118.00	-0.2%
Unemployment Insurance		3501-3502	45,300.13	14,805.42	60,105.55	46,158.00	14,563.00	60,721.00	1.0%
Workers' Compensation		3601-3602	1,429,971.17	466,995.25	1,896,966.42	1,429,243.00	459,241.00	1,888,484.00	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,250.00	1,500.00	6,750.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			28,341,649.96	25,509,680.15	53,851,330.11	29,242,974.00	17,872,595.00	47,115,569.00	-12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	407,292.68	0.00	407,292.68	850,000.00	0.00	850,000.00	108.7%
Books and Other Reference Materials		4200	32,567.44	890,687.26	923,254.70	0.00	1,383,365.00	1,383,365.00	49.8%
Materials and Supplies		4300	3,670,101.38	2,061,435.16	5,731,536.54	2,865,341.00	1,875,004.00	4,740,345.00	-17.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	219,869.48	405,276.71	625,146.19	267,175.00	64,911.00	332,086.00	-46.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,329,830.98	3,357,399.13	7,687,230.11	3,982,516.00	3,323,280.00	7,305,796.00	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,332,443.89	1,332,443.89	0.00	2,067,022.00	2,067,022.00	55.1%
Travel and Conferences		5200	190,749.84	107,659.97	298,409.81	310,390.00	134,686.00	445,076.00	49.1%
Dues and Memberships		5300	39,778.14	862.99	40,641.13	32,376.00	630.00	33,006.00	-18.8%
Insurance		5400 - 5450	917,440.00	0.00	917,440.00	1,055,057.00	0.00	1,055,057.00	15.0%
Operations and Housekeeping Services		5500	3,595,094.05	203,055.00	3,798,149.05	3,619,050.00	200,830.00	3,819,880.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	920,114.85	312,494.76	1,232,609.61	901,437.00	353,271.00	1,254,708.00	1.8%
Transfers of Direct Costs		5710	(105,936.00)	105,936.00	0.00	(77,563.00)	77,563.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,692.49)	(1,629.23)	(82,321.72)	(181,560.00)	2,302.00	(179,258.00)	117.8%
Professional/Consulting Services and Operating Expenditures		5800	2,046,072.24	5,315,235.18	7,361,307.42	2,536,699.00	3,548,676.00	6,085,375.00	-17.3%
Communications		5900	227,345.74	9,824.69	237,170.43	319,783.00	505.00	320,288.00	35.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,749,966.37	7,385,883.25	15,135,849.62	8,515,669.00	6,385,485.00	14,901,154.00	-1.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,053.91	161,900.80	167,954.71	2,108.00	60,000.00	62,108.00	-63.0%
Buildings and Improvements of Buildings		6200	53,907.92	1,841,098.67	1,895,006.59	90,000.00	0.00	90,000.00	-95.3%
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	93,421.19	5,987.88	99,409.07	19,904.00	0.00	19,904.00	-80.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,383.02	2,008,987.35	2,162,370.37	112,012.00	60,000.00	172,012.00	-92.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	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		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	121,735.24	0.00	121,735.24	121,832.00	0.00	121,832.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,735.24	0.00	121,735.24	121,832.00	0.00	121,832.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(371,314.51)	371,314.51	0.00	(294,193.00)	294,193.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(143,886.68)	0.00	(143,886.68)	(210,639.00)	0.00	(210,639.00)	46.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(515,201.19)	371,314.51	(143,886.68)	(504,832.00)	294,193.00	(210,639.00)	46.4%
TOTAL, EXPENDITURES			135,399,784.44	69,824,028.07	205,223,812.51	136,639,544.00	58,494,709.00	195,134,253.00	-4.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	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	1,774.03	0.00	1,774.03	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,774.03	0.00	1,774.03	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	39,807.66	0.00	39,807.66	39,808.00	0.00	39,808.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			39,807.66	0.00	39,807.66	39,808.00	0.00	39,808.00	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	(26,511,599.80)	26,511,599.80	0.00	(26,804,123.00)	26,804,123.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,511,599.80)	26,511,599.80	0.00	(26,804,123.00)	26,804,123.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,473,566.17)	28,965,108.80	2,491,542.63	(26,764,315.00)	29,257,632.00	2,493,317.00	0.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	146,026,447.91	6,870,130.23	152,896,578.14	145,632,118.00	7,122,130.00	152,754,248.00	-0.1%
2) Federal Revenue		8100-8299	0.00	4,102,448.95	4,102,448.95	0.00	3,914,701.00	3,914,701.00	-4.6%
3) Other State Revenue		8300-8599	6,699,975.09	18,329,562.97	25,029,538.06	3,279,286.00	9,582,654.00	12,861,940.00	-48.6%
4) Other Local Revenue		8600-8799	10,408,957.50	9,756,841.50	20,165,799.00	9,899,498.00	8,022,797.00	17,922,295.00	-11.1%
5) TOTAL, REVENUES			163,135,380.50	39,058,983.65	202,194,364.15	158,810,902.00	28,642,282.00	187,453,184.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		88,050,549.82	49,675,185.84	137,725,735.66	90,694,533.00	45,096,500.00	135,791,033.00	-1.4%
2) Instruction - Related Services	2000-2999		18,280,484.31	6,728,599.85	25,009,084.16	17,519,431.00	4,045,590.00	21,565,021.00	-13.8%
3) Pupil Services	3000-3999		7,897,353.29	3,628,938.79	11,526,292.08	8,127,256.00	2,430,622.00	10,557,878.00	-8.4%
4) Ancillary Services	4000-4999		0.00	216,796.14	216,796.14	0.00	216,108.00	216,108.00	-0.3%
5) Community Services	5000-5999		328,522.50	28,848.00	357,370.50	143,399.00	0.00	143,399.00	-59.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,613,787.55	2,014,334.94	11,628,122.49	8,873,171.00	1,482,642.00	10,355,813.00	-10.9%
8) Plant Services	8000-8999		11,107,351.73	7,531,324.51	18,638,676.24	11,159,922.00	5,223,247.00	16,383,169.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	121,735.24	0.00	121,735.24	121,832.00	0.00	121,832.00	0.1%
10) TOTAL, EXPENDITURES			135,399,784.44	69,824,028.07	205,223,812.51	136,639,544.00	58,494,709.00	195,134,253.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,735,596.06	(30,765,044.42)	(3,029,448.36)	22,171,358.00	(29,852,427.00)	(7,681,069.00)	153.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	1,774.03	0.00	1,774.03	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	39,807.66	0.00	39,807.66	39,808.00	0.00	39,808.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,511,599.80)	26,511,599.80	0.00	(26,804,123.00)	26,804,123.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,473,566.17)	28,965,108.80	2,491,542.63	(26,764,315.00)	29,257,632.00	2,493,317.00	0.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,262,029.89	(1,799,935.62)	(537,905.73)	(4,592,957.00)	(594,795.00)	(5,187,752.00)	864.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,808,236.48	9,165,655.35	31,973,891.83	24,070,266.37	7,365,719.73	31,435,986.10	-1.7%
2) Ending Balance, June 30 (E + F1e)			24,070,266.37	7,365,719.73	31,435,986.10	19,477,309.37	6,770,924.73	26,248,234.10	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	55,668.81	0.00	55,668.81	34,094.00	0.00	34,094.00	-38.8%
Prepaid Items		9713	173,744.61	0.00	173,744.61	97,424.00	0.00	97,424.00	-43.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,365,719.73	7,365,719.73	0.00	6,770,924.73	6,770,924.73	-8.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,452,317.76	0.00	11,452,317.76	7,562,736.37	0.00	7,562,736.37	-34.0%
Various Carryover	0000	9780	*11,025,877.00*		*11,025,877.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,313,535.19	0.00	12,313,535.19	11,708,055.00	0.00	11,708,055.00	-4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6230	California Clean Energy Jobs Act	1,223,460.60	1,223,460.60
6300	Lottery: Instructional Materials	3,096,548.45	2,660,125.45
6512	Special Ed: Mental Health Services	346,496.40	45,145.40
7311	Classified School Employee Professional Development Block Grant	115,126.55	115,126.55
7510	Low-Performing Students Block Grant	359,643.00	359,643.00
9010	Other Restricted Local	2,224,444.73	2,367,423.73
Total, Restricted Balance		7,365,719.73	6,770,924.73

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,108.86	675,000.00	0.0%
3) Other State Revenue		8300-8599	32,542.12	30,000.00	-7.8%
4) Other Local Revenue		8600-8799	3,502,645.86	3,708,500.00	5.9%
5) TOTAL, REVENUES			4,210,296.84	4,413,500.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,696,035.64	1,806,145.00	6.5%
3) Employee Benefits		3000-3999	558,892.74	644,815.00	15.4%
4) Books and Supplies		4000-4999	1,664,224.02	1,733,500.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	88,833.18	115,754.00	30.3%
6) Capital Outlay		6000-6999	29,119.22	40,000.00	37.4%
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	143,886.68	210,639.00	46.4%
9) TOTAL, EXPENDITURES			4,180,991.48	4,550,853.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,305.36	(137,353.00)	-568.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,774.03	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,774.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,079.39	(137,353.00)	-541.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,333.02	826,412.41	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,333.02	826,412.41	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,333.02	826,412.41	3.9%
2) Ending Balance, June 30 (E + F1e)			826,412.41	689,059.41	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	91,859.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	732,593.62	689,059.41	-5.9%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	593,589.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	44,185.72		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	2,300.10		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,217.46		
4) Due from Grantor Government		9290	105,872.90		
5) Due from Other Funds		9310	2,136.43		
6) Stores		9320	91,859.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			847,121.31		
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	19,494.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,214.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,708.90		
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)			826,412.41		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	675,108.86	675,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			675,108.86	675,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	32,542.12	30,000.00	-7.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,542.12	30,000.00	-7.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,670.85	2,500.00	-31.9%
Food Service Sales		8634	3,483,321.27	3,700,000.00	6.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,908.87	5,000.00	-66.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	744.87	1,000.00	34.3%
TOTAL, OTHER LOCAL REVENUE			3,502,645.86	3,708,500.00	5.9%
TOTAL, REVENUES			4,210,296.84	4,413,500.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	960,492.43	1,036,789.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	597,906.84	619,803.00	3.7%
Clerical, Technical and Office Salaries		2400	137,636.37	149,553.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,696,035.64	1,806,145.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244,398.04	305,520.00	25.0%
OASDI/Medicare/Alternative		3301-3302	118,393.26	126,974.00	7.2%
Health and Welfare Benefits		3401-3402	169,884.15	184,360.00	8.5%
Unemployment Insurance		3501-3502	783.64	836.00	6.7%
Workers' Compensation		3601-3602	25,433.65	27,125.00	6.7%
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			558,892.74	644,815.00	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,812.45	208,500.00	36.4%
Noncapitalized Equipment		4400	9,897.40	25,000.00	152.6%
Food		4700	1,501,514.17	1,500,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,664,224.02	1,733,500.00	4.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,384.11	4,500.00	88.7%
Dues and Memberships		5300	841.48	1,000.00	18.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,306.57	21,500.00	61.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,662.10	68,200.00	76.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,238.57	(3,146.00)	-143.5%
Professional/Consulting Services and Operating Expenditures		5800	24,028.05	22,200.00	-7.6%
Communications		5900	2,372.30	1,500.00	-36.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,833.18	115,754.00	30.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	4,186.10	0.00	-100.0%
Equipment		6400	0.00	5,000.00	New
Equipment Replacement		6500	24,933.12	35,000.00	40.4%
TOTAL, CAPITAL OUTLAY			29,119.22	40,000.00	37.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	143,886.68	210,639.00	46.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			143,886.68	210,639.00	46.4%
TOTAL, EXPENDITURES			4,180,991.48	4,550,853.00	8.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,774.03	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,774.03	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			1,774.03	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,108.86	675,000.00	0.0%
3) Other State Revenue		8300-8599	32,542.12	30,000.00	-7.8%
4) Other Local Revenue		8600-8799	3,502,645.86	3,708,500.00	5.9%
5) TOTAL, REVENUES			4,210,296.84	4,413,500.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,019,612.13	4,318,714.00	7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		143,886.68	210,639.00	46.4%
8) Plant Services	8000-8999		17,492.67	21,500.00	22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,180,991.48	4,550,853.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,305.36	(137,353.00)	-568.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,774.03	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,774.03	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,079.39	(137,353.00)	-541.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,333.02	826,412.41	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,333.02	826,412.41	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,333.02	826,412.41	3.9%
2) Ending Balance, June 30 (E + F1e)			826,412.41	689,059.41	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	91,859.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	732,593.62	689,059.41	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	732,593.62	689,059.41
Total, Restricted Balance		732,593.62	689,059.41

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,670,721.25	3,448,551.00	-6.1%
5) TOTAL, REVENUES			3,670,721.25	3,448,551.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	652,091.37	488,778.00	-25.0%
3) Employee Benefits		3000-3999	167,850.30	144,862.00	-13.7%
4) Books and Supplies		4000-4999	74,589.95	4,000.00	-94.6%
5) Services and Other Operating Expenditures		5000-5999	1,392,824.66	559,712.00	-59.8%
6) Capital Outlay		6000-6999	15,649,873.11	7,600,794.00	-51.4%
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			17,937,229.39	8,798,146.00	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,266,508.14)	(5,349,595.00)	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers . a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	14,842,550.00	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			12,389,041.00	(2,453,509.00)	-119.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,877,467.14)	(7,803,104.00)	315.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,429,491.02	29,552,023.88	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,429,491.02	29,552,023.88	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,429,491.02	29,552,023.88	-6.0%
2) Ending Balance, June 30 (E + F1e)			29,552,023.88	21,748,919.88	-26.4%
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	27,185,823.06	18,771,522.06	-31.0%
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	2,366,200.82	2,977,397.82	25.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,797,050.30		
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	209,419.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	111,181.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,117,650.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,458,058.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107,568.59		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,565,627.11		
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)			29,552,023.88		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	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	3,090,439.80	3,243,041.00	4.9%
Interest		8660	576,717.30	205,510.00	-64.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,564.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,670,721.25	3,448,551.00	-6.1%
TOTAL, REVENUES			3,670,721.25	3,448,551.00	-6.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	131,578.37	140,737.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	277,365.66	241,468.00	-12.9%
Clerical, Technical and Office Salaries		2400	107,406.32	106,573.00	-0.8%
Other Classified Salaries		2900	135,741.02	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			652,091.37	488,778.00	-25.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,001.24	28,956.00	-42.1%
PERS		3201-3202	40,906.38	45,644.00	11.6%
OASDI/Medicare/Alternative		3301-3302	28,136.73	24,607.00	-12.5%
Health and Welfare Benefits		3401-3402	38,702.36	38,077.00	-1.6%
Unemployment Insurance		3501-3502	317.41	237.00	-25.3%
Workers' Compensation		3601-3602	9,786.18	7,341.00	-25.0%
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			167,850.30	144,862.00	-13.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,253.28	3,000.00	-95.5%
Noncapitalized Equipment		4400	7,336.67	1,000.00	-86.4%
TOTAL, BOOKS AND SUPPLIES			74,589.95	4,000.00	-94.6%
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	31,827.08	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	854,619.34	407,000.00	-52.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,201.42	139,312.00	1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	368,359.67	13,400.00	-96.4%
Communications		5900	817.15	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,392,824.66	559,712.00	-59.8%
CAPITAL OUTLAY					
Land		6100	60,603.49	0.00	-100.0%
Land Improvements		6170	515,756.69	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,066,782.18	7,600,794.00	-49.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,730.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,649,873.11	7,600,794.00	-51.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,937,229.39	8,798,146.00	-51.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	14,842,550.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,842,550.00	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)			12,389,041.00	(2,453,509.00)	-119.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,670,721.25	3,448,551.00	-6.1%
5) TOTAL, REVENUES			3,670,721.25	3,448,551.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,937,229.39	8,798,146.00	-51.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,937,229.39	8,798,146.00	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,266,508.14)	(5,349,595.00)	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	14,842,550.00	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			12,389,041.00	(2,453,509.00)	-119.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,877,467.14)	(7,803,104.00)	315.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,429,491.02	29,552,023.88	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,429,491.02	29,552,023.88	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,429,491.02	29,552,023.88	-6.0%
2) Ending Balance, June 30 (E + F1e)			29,552,023.88	21,748,919.88	-26.4%
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	27,185,823.06	18,771,522.06	-31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,366,200.82	2,977,397.82	25.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	27,185,823.06	18,771,522.06
Total, Restricted Balance		27,185,823.06	18,771,522.06

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	883,857.09	842,474.00	-4.7%
5) TOTAL, REVENUES			883,857.09	842,474.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,446.99	0.00	-100.0%
3) Employee Benefits		3000-3999	664.62	0.00	-100.0%
4) Books and Supplies		4000-4999	4,834.62	1,300.00	-73.1%
5) Services and Other Operating Expenditures		5000-5999	353,276.78	360,404.00	2.0%
6) Capital Outlay		6000-6999	37,072.75	709,600.00	1814.1%
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			399,295.76	1,071,304.00	168.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			484,561.33	(228,830.00)	-147.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			484,561.33	(228,830.00)	-147.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,391,293.11	1,875,854.44	34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,391,293.11	1,875,854.44	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,391,293.11	1,875,854.44	34.8%
2) Ending Balance, June 30 (E + F1e)			1,875,854.44	1,647,024.44	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,875,854.44	1,875,854.44	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(228,830.00)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,854,165.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,799.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,932.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,884,897.28		
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	4,521.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,521.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,042.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,875,854.44		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,197.60	31,625.00	-4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	850,659.49	810,849.00	-4.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			883,857.09	842,474.00	-4.7%
TOTAL, REVENUES			883,857.09	842,474.00	-4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	3,446.99	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,446.99	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	561.19	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49.97	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.69	0.00	-100.0%
Workers' Compensation		3601-3602	51.77	0.00	-100.0%
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			664.62	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	3,846.63	1,300.00	-66.2%
Noncapitalized Equipment		4400	987.99	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,834.62	1,300.00	-73.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	304,088.18	302,572.00	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,475.00	39,732.00	30.4%
Professional/Consulting Services and Operating Expenditures		5800	18,713.60	18,100.00	-3.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			353,276.78	360,404.00	2.0%
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	37,072.75	709,600.00	1814.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,072.75	709,600.00	1814.1%
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			399,295.76	1,071,304.00	168.3%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	883,857.09	842,474.00	-4.7%
5) TOTAL, REVENUES			883,857.09	842,474.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		30,475.00	39,732.00	30.4%
8) Plant Services	8000-8999		368,820.76	1,031,572.00	179.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			399,295.76	1,071,304.00	168.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			484,561.33	(228,830.00)	-147.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			484,561.33	(228,830.00)	-147.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,391,293.11	1,875,854.44	34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,391,293.11	1,875,854.44	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,391,293.11	1,875,854.44	34.8%
2) Ending Balance, June 30 (E + F1e)			1,875,854.44	1,647,024.44	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,875,854.44	1,875,854.44	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(228,830.00)	New

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,754.14	69,114.02	2.0%
4) Other Local Revenue		8600-8799	19,215,715.64	19,143,860.04	-0.4%
5) TOTAL, REVENUES			19,283,469.78	19,212,974.06	-0.4%
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	23,499,248.74	19,761,299.11	-15.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,499,248.74	19,761,299.11	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,215,778.96)	(548,325.05)	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,215,778.96)	(548,325.05)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,598,447.76	15,382,668.80	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,598,447.76	15,382,668.80	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,598,447.76	15,382,668.80	-21.5%
2) Ending Balance, June 30 (E + F1e)			15,382,668.80	14,834,343.75	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	15,382,668.80	14,834,343.75	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,334,307.54		
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	48,361.26		
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			15,382,668.80		
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)			15,382,668.80		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	67,754.14	69,114.02	2.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,754.14	69,114.02	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	17,256,478.23	18,596,810.65	7.8%
Unsecured Roll		8612	673,050.01	465,529.00	-30.8%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	600,386.86	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	129,881.65	81,520.39	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	555,918.89	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			19,215,715.64	19,143,860.04	-0.4%
TOTAL, REVENUES			19,283,469.78	19,212,974.06	-0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,670,000.00	7,920,000.00	-32.1%
Bond Interest and Other Service Charges		7434	11,829,248.74	11,841,299.11	0.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,499,248.74	19,761,299.11	-15.9%
TOTAL, EXPENDITURES			23,499,248.74	19,761,299.11	-15.9%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,754.14	69,114.02	2.0%
4) Other Local Revenue		8600-8799	19,215,715.64	19,143,860.04	-0.4%
5) TOTAL, REVENUES			19,283,469.78	19,212,974.06	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,499,248.74	19,761,299.11	-15.9%
10) TOTAL, EXPENDITURES			23,499,248.74	19,761,299.11	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,215,778.96)	(548,325.05)	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,215,778.96)	(548,325.05)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,598,447.76	15,382,668.80	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,598,447.76	15,382,668.80	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,598,447.76	15,382,668.80	-21.5%
2) Ending Balance, June 30 (E + F1e)			15,382,668.80	14,834,343.75	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,382,668.80	14,834,343.75	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	368,856.09	388,296.00	5.3%
5) TOTAL, REVENUES			368,856.09	388,296.00	5.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	138,829.08	72,143.00	-48.0%
2) Classified Salaries		2000-2999	144,153.76	146,107.00	1.4%
3) Employee Benefits		3000-3999	115,836.51	97,453.00	-15.9%
4) Books and Supplies		4000-4999	57,236.43	66,622.00	16.4%
5) Services and Other Operating Expenses		5000-5999	(87,199.69)	5,971.00	-106.8%
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			368,856.09	388,296.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,728.20		
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	36,748.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	769.00		
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			92,245.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,471.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,207.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	54,566.50		
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			92,245.35		
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)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	368,856.09	388,296.00	5.3%
TOTAL, OTHER LOCAL REVENUE			368,856.09	388,296.00	5.3%
TOTAL, REVENUES			368,856.09	388,296.00	5.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,829.08	72,143.00	-48.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			138,829.08	72,143.00	-48.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	32,995.44	33,967.00	2.9%
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	111,158.32	112,140.00	0.9%
TOTAL, CLASSIFIED SALARIES			144,153.76	146,107.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,638.03	12,336.00	-45.5%
PERS		3201-3202	25,569.26	29,974.00	17.2%
OASDI/Medicare/Alternative		3301-3302	11,782.61	11,068.00	-6.1%
Health and Welfare Benefits		3401-3402	51,466.91	40,702.00	-20.9%
Unemployment Insurance		3501-3502	129.94	100.00	-23.0%
Workers' Compensation		3601-3602	4,249.76	3,273.00	-23.0%
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			115,836.51	97,453.00	-15.9%
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	47,319.09	53,067.00	12.1%
Noncapitalized Equipment		4400	3,447.34	7,555.00	119.2%
Food		4700	6,470.00	6,000.00	-7.3%
TOTAL, BOOKS AND SUPPLIES			57,236.43	66,622.00	16.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,149.00	0.00	-100.0%
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	(95,920.27)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,571.58	5,971.00	-21.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(87,199.69)	5,971.00	-106.8%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			368,856.09	388,296.00	5.3%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	368,856.09	388,296.00	5.3%
5) TOTAL, REVENUES			368,856.09	388,296.00	5.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		368,856.09	388,296.00	5.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			368,856.09	388,296.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,147,465.39	21,848,086.00	-5.6%
5) TOTAL, REVENUES			23,147,465.39	21,848,086.00	-5.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	69,397.16	67,057.00	-3.4%
2) Classified Salaries		2000-2999	82,085.06	86,994.00	6.0%
3) Employee Benefits		3000-3999	42,219.73	46,002.00	9.0%
4) Books and Supplies		4000-4999	3,157.70	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	22,193,298.80	21,896,715.00	-1.3%
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			22,390,158.45	22,096,768.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			757,306.94	(248,682.00)	-132.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			757,306.94	(248,682.00)	-132.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,247,853.08	6,005,160.02	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,247,853.08	6,005,160.02	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,247,853.08	6,005,160.02	14.4%
2) Ending Net Position, June 30 (E + F1e)			6,005,160.02	5,756,478.02	-4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,005,160.02	5,756,478.02	-4.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,362,572.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	75,699.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,692,318.62		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,506.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,160,096.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	3,024,650.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,585.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,127,700.54		
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			4,154,936.88		
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)			6,005,160.02		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	120,128.97	41,676.00	-65.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,889,191.43	21,804,610.00	-4.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	138,144.99	1,800.00	-98.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,147,465.39	21,848,086.00	-5.6%
TOTAL, REVENUES			23,147,465.39	21,848,086.00	-5.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,397.16	67,057.00	-3.4%
TOTAL, CERTIFICATED SALARIES			69,397.16	67,057.00	-3.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	21,056.44	22,415.00	6.5%
Clerical, Technical and Office Salaries		2400	61,028.62	64,579.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			82,085.06	86,994.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,633.46	15,028.00	10.2%
PERS		3201-3202	11,022.96	13,432.00	21.9%
OASDI/Medicare/Alternative		3301-3302	5,852.70	6,129.00	4.7%
Health and Welfare Benefits		3401-3402	8,611.64	9,024.00	4.8%
Unemployment Insurance		3501-3502	73.91	75.00	1.5%
Workers' Compensation		3601-3602	2,275.06	2,314.00	1.7%
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	750.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			42,219.73	46,002.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	465.51	0.00	-100.0%
Noncapitalized Equipment		4400	2,692.19	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,157.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	21,877,166.02	21,618,690.00	-1.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,327.00	3,360.00	1.0%
Professional/Consulting Services and Operating Expenditures		5800	312,805.78	274,665.00	-12.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,193,298.80	21,896,715.00	-1.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,390,158.45	22,096,768.00	-1.3%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,147,465.39	21,848,086.00	-5.6%
5) TOTAL, REVENUES			23,147,465.39	21,848,086.00	-5.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,390,158.45	22,096,768.00	-1.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			22,390,158.45	22,096,768.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			757,306.94	(248,682.00)	-132.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			757,306.94	(248,682.00)	-132.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,247,853.08	6,005,160.02	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,247,853.08	6,005,160.02	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,247,853.08	6,005,160.02	14.4%
2) Ending Net Position, June 30 (E + F1e)			6,005,160.02	5,756,478.02	-4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,005,160.02	5,756,478.02	-4.1%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,976.09	16,966.45	17,626.32	16,576.58	16,576.58	17,052.32
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)	16,976.09	16,966.45	17,626.32	16,576.58	16,576.58	17,052.32
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	10.93	10.92	10.93	10.96	10.96	10.96
c. Special Education-NPS/LCI	1.79	1.81	1.79	1.79	1.79	1.79
d. Special Education Extended Year	1.64	1.64	1.64	1.64	1.64	1.64
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.36	14.37	14.36	14.39	14.39	14.39
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,990.45	16,980.82	17,640.68	16,590.97	16,590.97	17,066.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Capital Assets

	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	8,638,085.08		8,638,085.08	60,603.49		8,698,688.57
Work in Progress			0.00			0.00
Total capital assets not being depreciated	8,638,085.08	0.00	8,638,085.08	60,603.49	0.00	8,698,688.57
Capital assets being depreciated:						
Land Improvements	34,926,959.91		34,926,959.91	683,711.40		35,610,671.31
Buildings	451,273,348.51		451,273,348.51	16,969,220.29		468,242,568.80
Equipment	7,451,070.40		7,451,070.40	131,072.94	776,869.19	6,805,274.15
Total capital assets being depreciated	493,651,378.82	0.00	493,651,378.82	17,784,004.63	776,869.19	510,658,514.26
Accumulated Depreciation for:						
Land Improvements	(15,826,891.00)		(15,826,891.00)	(1,189,429.21)		(17,016,320.21)
Buildings	(257,653,907.62)		(257,653,907.62)	(12,901,046.53)		(270,554,954.15)
Equipment	(5,509,854.44)		(5,509,854.44)	(398,432.31)	(695,369.95)	(5,212,916.80)
Total accumulated depreciation	(278,990,653.06)	0.00	(278,990,653.06)	(14,488,908.05)	(695,369.95)	(292,784,191.16)
Total capital assets being depreciated, net	214,660,725.76	0.00	214,660,725.76	3,295,096.58	81,499.24	217,874,323.10
Governmental activity capital assets, net	223,298,810.84	0.00	223,298,810.84	3,355,700.07	81,499.24	226,573,011.67
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I	Title II	Title IV	Titll III - Immigrant	Title III - LEP	PL42-142 Local	PL42-142 Local Part B
FEDERAL CATALOG NUMBER	84-010	84-367	84-424	84-365	84-365	84-027	84-027
RESOURCE CODE	3010	4035	4127	3310	4203	3310	3311
REVENUE OBJECT	8290	8290	8290	8182	8290	8182	8181
LOCAL DESCRIPTION (if any)				N144		N144	N144
AWARD							
1. Prior Year Carryover	45,665.00	162,902.00	0.00	0.00	33,121.03	0.00	0.00
2. a. Current Year Award	406,021.00	230,757.00	22,871.00	304,197.00	303,582.00	2,883,752.00	41,986.00
b. Transferability (ESSA)							
c. Other Adjustments		1,215.00					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	406,021.00	231,972.00	22,871.00	304,197.00	303,582.00	2,883,752.00	41,986.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	451,686.00	394,874.00	22,871.00	304,197.00	336,703.03	2,883,752.00	41,986.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	419,377.00	215,218.00	13,554.00	281,103.00	259,699.03	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	419,377.00	215,218.00	13,554.00	281,103.00	259,699.03	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	410,281.25	293,014.20	10,051.83	181,848.47	203,685.45	2,883,752.00	41,986.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	410,281.25	293,014.20	10,051.83	181,848.47	203,685.45	2,883,752.00	41,986.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,095.75	(77,796.20)	3,502.17	99,254.53	56,013.58	(2,883,752.00)	(41,986.00)
a. Unearned Revenue	9,095.75		3,502.17	99,254.53	56,013.58		
b. Accounts Payable							
c. Accounts Receivable		77,796.20				2,883,752.00	41,986.00
14. Unused Grant Award Calculation (line 4 minus line 9)	41,404.75	101,859.80	12,819.17	122,348.53	133,017.58	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	410,281.25	293,014.20	10,051.83	181,848.47	203,685.45	2,883,752.00	41,986.00

FEDERAL PROGRAM NAME	IDEA-Preschool	Preschool Staff Development	TOTAL
FEDERAL CATALOG NUMBER	84-173	84-173	
RESOURCE CODE	3315	3345	
REVENUE OBJECT	8182	8182	
LOCAL DESCRIPTION (if any)	N146/N799	N152	
AWARD			
1. Prior Year Carryover	0.00	0.00	241,688.03
2. a. Current Year Award	76,858.00	548.00	4,270,572.00
b. Transferability (ESSA)			0.00
c. Other Adjustments			1,215.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	76,858.00	548.00	4,271,787.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	76,858.00	548.00	4,513,475.03
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	0.00	0.00	1,188,951.03
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	1,188,951.03
EXPENDITURES			
9. Donor-Authorized Expenditures	76,858.00	548.00	4,102,025.20
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	76,858.00	548.00	4,102,025.20
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)	(76,858.00)	(548.00)	(2,913,074.17)
a. Unearned Revenue			167,866.03
b. Accounts Payable			0.00
c. Accounts Receivable	76,858.00	548.00	3,080,940.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	411,449.83
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,858.00	548.00	4,102,025.20

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

STATE PROGRAM NAME	Workability	STRS on Behalf	CA SUMS Initiative	TOTAL
RESOURCE CODE	6520	7690	7810	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	0.00	0.00	0.00	0.00
2. a. Current Year Award	12,000.00	13,390,499.00	24,587.23	13,427,086.23
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,000.00	13,390,499.00	24,587.23	13,427,086.23
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,000.00	13,390,499.00	24,587.23	13,427,086.23
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	6,746.81	13,390,499.00	24,587.23	13,421,833.04
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	6,746.81	13,390,499.00	24,587.23	13,421,833.04
EXPENDITURES				
9. Donor-Authorized Expenditures	6,746.81	13,390,499.00	7,709.19	13,404,955.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	6,746.81	13,390,499.00	7,709.19	13,404,955.00
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)	0.00	0.00	16,878.04	16,878.04
a. Unearned Revenue			16,878.04	16,878.04
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,253.19	0.00	16,878.04	22,131.23
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,746.81	13,390,499.00	7,709.19	13,404,955.00

LOCAL PROGRAM NAME	De Anza Summer School	TOTAL
RESOURCE CODE	9072	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	203,192.30	203,192.30
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	203,192.30	203,192.30
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	203,192.30	203,192.30
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	203,192.30	203,192.30
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	203,192.30	203,192.30
EXPENDITURES		
9. Donor-Authorized Expenditures	203,192.30	203,192.30
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	203,192.30	203,192.30
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)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	203,192.30	203,192.30

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy	Classifed Sch Employee PD	Low Performing Student	Proposition 20	RRMA	Special Education Mental Health	TOTAL
RESOURCE CODE	6230	7311	7510	6300	8150	6512	
REVENUE OBJECT	8590	8590	8590	8590	8919/8980	8590	
LOCAL DESCRIPTION (if any)						N0000	
AWARD							
1. Prior Year Restricted Ending Balance	3,249,858.52	0.00	0.00	2,806,218.56	0.00	763,434.67	6,819,511.75
2. a. Current Year Award	20,000.00	117,822.00	359,643.00	1,262,645.97	2,453,509.00	866,171.00	5,079,790.97
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	117,822.00	359,643.00	1,262,645.97	2,453,509.00	866,171.00	5,079,790.97
3. Required Matching Funds/Other	67,671.94				3,473,413.92		3,541,085.86
4. Total Available Award (sum lines 1, 2c, & 3)	3,337,530.46	117,822.00	359,643.00	4,068,864.53	5,926,922.92	1,629,605.67	15,440,388.58
REVENUES							
5. Cash Received in Current Year	20,000.00	117,822.00	177,842.00	737,110.17	2,453,509.00	669,322.00	4,175,605.17
6. Amounts Included in Line 5 for Prior Year Adjustments				89,046.18			89,046.18
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	181,801.00	436,489.62	0.00	196,849.00	815,139.62
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	181,801.00	436,489.62	0.00	196,849.00	815,139.62
8. Contributed Matching Funds	67,671.94				3,473,413.92		3,541,085.86
9. Total Available (sum lines 5, 7c, & 8)	87,671.94	117,822.00	359,643.00	1,173,599.79	5,926,922.92	866,171.00	8,531,830.65
EXPENDITURES							
10. Donor-Authorized Expenditures	2,114,069.86	2,695.45	0.00	926,591.08	5,926,922.92	1,283,109.27	10,253,388.58
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	2,114,069.86	2,695.45	0.00	926,591.08	5,926,922.92	1,283,109.27	10,253,388.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,223,460.60	115,126.55	359,643.00	3,142,273.45	0.00	346,496.40	5,187,000.00

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Miscellaneous	CEEF	Noyce	Rotary	Quota Int'l of Cupertino	USTA Grant	Outdoor Education
RESOURCE CODE	9010	9019-9031	9046	9048	9081	9087	9070
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	118,055.11	0.00	1,301.05	0.00	1,682.89	127,242.28
2. a. Current Year Award	636,608.38	87,527.00	978.52		1,000.00		742,380.58
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	636,608.38	87,527.00	978.52	0.00	1,000.00	0.00	742,380.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	636,608.38	205,582.11	978.52	1,301.05	1,000.00	1,682.89	869,622.86
REVENUES							
5. Cash Received in Current Year	636,608.38	87,527.00	978.52	0.00	1,000.00		742,380.58
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)	636,608.38	87,527.00	978.52	0.00	1,000.00	0.00	742,380.58
EXPENDITURES							
10. Donor-Authorized Expenditures	629,329.44	185,303.67	978.52	1,301.05	303.01	1,682.89	697,363.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	629,329.44	185,303.67	978.52	1,301.05	303.01	1,682.89	697,363.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,278.94	20,278.44	0.00	0.00	696.99	0.00	172,259.77

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Yosemite	TOTAL
RESOURCE CODE	9071	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	70,190.45	318,471.78
2. a. Current Year Award	1,305,886.78	2,774,381.26
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,305,886.78	2,774,381.26
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,376,077.23	3,092,853.04
REVENUES		
5. Cash Received in Current Year	1,305,886.78	2,774,381.26
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,305,886.78	2,774,381.26
EXPENDITURES		
10. Donor-Authorized Expenditures	1,285,250.07	2,801,511.74
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	1,285,250.07	2,801,511.74
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	90,827.16	291,341.30

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	91,637,283.56	301	162,496.08	303	91,474,787.48	305	1,877,150.23		307	89,597,637.25	309
2000 - Classified Salaries	34,771,900.18	311	125,673.71	313	34,646,226.47	315	3,954,527.77		317	30,691,698.70	319
3000 - Employee Benefits	53,851,330.11	321	115,515.59	323	53,735,814.52	325	2,098,209.23		327	51,637,605.29	329
4000 - Books, Supplies Equip Replace. (6500)	7,687,230.11	331	1,243.73	333	7,685,986.38	335	1,211,796.34		337	6,474,190.04	339
5000 - Services. . . & 7300 - Indirect Costs	14,991,962.94	341	71,386.74	343	14,920,576.20	345	2,037,170.37		347	12,883,405.83	349
				TOTAL	202,463,391.05	365			TOTAL	191,284,537.11	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	76,833,302.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,473,294.25	380
3. STRS.	3101 & 3102	23,260,833.44	382
4. PERS.	3201 & 3202	2,971,937.63	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,013,744.33	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,052,218.62	385
7. Unemployment Insurance.	3501 & 3502	42,161.58	390
8. Workers' Compensation Insurance.	3601 & 3602	1,325,661.72	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		125,973,153.94	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).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		125,973,153.94	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.		65.86%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.86%
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).	191,284,537.11
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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	298,916,811.00		298,916,811.00	15,228,840.00	13,691,944.00	300,453,707.00	9,941,947.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	389,377.00	76,381.00	465,758.00		87,478.00	378,280.00	92,386.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	197,022,194.00	16,554,549.00	213,576,743.00	3,201,256.00		216,777,999.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,560,638.00	(2,609.00)	1,558,029.00	203,888.00		1,761,917.00	
Governmental activities long-term liabilities	497,889,020.00	16,628,321.00	514,517,341.00	18,633,984.00	13,779,422.00	519,371,903.00	10,034,333.00
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 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	205,225,586.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,102,448.95
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	357,370.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,162,370.37
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	121,735.24
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,774.03
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,643,250.14
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)				198,479,887.45

Section II - Expenditures Per ADA	2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	16,980.82
B. Expenditures per ADA (Line I.E divided by Line II.A)	11,688.47

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	186,659,042.94	10,589.47
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)	186,659,042.94	10,589.47
B. Required effort (Line A.2 times 90%)	167,993,138.65	9,530.52
C. Current year expenditures (Line I.E and Line II.B)	198,479,887.45	11,688.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	121,545,155.51		121,545,155.51			127,038,398.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,632.51		17,632.51			16,990.45
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	16,990.45		16,990.45	16,590.97		16,590.97
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)			16,990.45			16,590.97
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	418,690.00		418,690.00	418,690.00		418,690.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	101,958,247.00		101,958,247.00	101,966,000.00		101,966,000.00
5. Unsecured Roll Taxes (Object 8042)	6,967,287.00		6,967,287.00	6,967,287.00		6,967,287.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	6,821,132.00		6,821,132.00	5,948,000.00		5,948,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,696,500.00		1,696,500.00	1,500,432.00		1,500,432.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	8,479,445.00		8,479,445.00	8,568,000.00		8,568,000.00
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)	126,341,301.00	0.00	126,341,301.00	125,368,409.00	0.00	125,368,409.00
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)	126,341,301.00	0.00	126,341,301.00	125,368,409.00	0.00	125,368,409.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,738,175.76			1,736,501.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			27,405.14			20,625.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,765,580.90			1,757,126.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,609,230.00		27,609,230.00	28,831,709.00		28,831,709.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	555,361.91		555,361.91	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	28,164,591.91	0.00	28,164,591.91	28,831,709.00	0.00	28,831,709.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	202,194,364.15		202,194,364.15	187,453,184.00		187,453,184.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	665,312.09		665,312.09	226,524.00		226,524.00

D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual	2019-20 Budget
PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	121,545,155.51	127,038,398.20
2. Inflation Adjustment	1.0367	1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9636	0.9765
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	121,419,249.31	128,829,036.18
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	126,341,301.00	125,368,409.00
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)	2,038,854.00	1,990,916.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	0.00	5,217,753.18
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	2,038,854.00	5,217,753.18
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])	423,824.10	157,995.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	126,765,125.10	125,526,404.13
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)	2,038,854.00	5,059,758.05
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	126,765,125.10	
b. State Subventions (Line D8)	2,038,854.00	
c. Less: Excluded Appropriations (Line C23)	1,765,580.90	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	127,038,398.20	

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			5,619,148.89			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	2018-19 Actual			2019-20 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			127,038,398.20			128,829,036.18
12. Appropriations Subject to the Limit (Line D9d)			127,038,398.20			

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

Dorothy Reconose
Gann Contact Person

408-252-3000 ext 61412
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 7,186,171.50
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 173,062,913.70

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.15%

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)	6,122,379.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,425,612.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,580.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	681,077.92
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)	9,270,649.98
9. Carry-Forward Adjustment (Part IV, Line F)	760,921.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,031,571.13
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	136,387,303.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,009,084.16
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,498,028.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	216,796.14
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	357,370.50
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)	1,616,067.28
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)	438,367.93
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)	1,108,098.07
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)	15,730,438.14
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,007,985.58
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)	196,369,539.94
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)	4.72%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.11%

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)**	9,270,649.98
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	(1,460,062.35)
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.59%) times Part III, Line B18); zero if negative	760,921.15
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (84.02%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	760,921.15
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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3		1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	760,921.15

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	861,303.16		2,806,218.56	3,667,521.72
2. State Lottery Revenue	8560	2,845,968.09		1,216,920.97	4,062,889.06
3. Other Local Revenue	8600-8799	8,859.66		0.00	8,859.66
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)		3,716,130.91	0.00	4,023,139.53	7,739,270.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,447,854.03			1,447,854.03
2. Classified Salaries	2000-2999	1,043,164.11			1,043,164.11
3. Employee Benefits	3000-3999	777,515.32			777,515.32
4. Books and Supplies	4000-4999	14,319.62		926,591.08	940,910.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,837.07			6,837.07
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)		3,289,690.15	0.00	926,591.08	4,216,281.23
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	426,440.76	0.00	3,096,548.45	3,522,989.21
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.

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		4,041,194.61	1,018,930.39	12,979,288.52	4,820,715.24	16,335,774.79	0.00	911,196.03
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	688.80	688.80	688.80	688.80	688.80		505.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	17.60	17.60	17.60	17.60	17.60		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	239.75	239.75	239.75	239.75	239.75	65.50	
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	1.20	1.20	1.20	1.20			
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		947.35	947.35	947.35	947.35	946.15	65.50	505.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	110,831,221.92	29,424,849.23	140,256,071.15	8,455,011.56		148,711,082.71
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	255,734.37	728,571.87	984,306.24	59,336.62		1,043,642.86
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	39,720,717.93	9,924,721.76	49,645,439.69	2,992,760.05		52,638,199.74
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	357,370.50	28,956.73	386,327.23	23,288.84		409,616.07
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					19,903.83	19,903.83
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,181,906.65	2,181,906.65
----	Other Outgo					123,509.27	123,509.27
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	241,612.10		241,612.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(143,886.68)		(143,886.68)
----	**Total General Fund and Charter Schools Funds Expenditures**	151,165,044.72	40,107,099.59	191,272,144.31	11,628,122.49	2,325,319.75	205,225,586.55

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	107,013,905.20	884,530.55	2,479,828.97	111,410.46	3,755.80	0.00	216,796.14			120,994.80	0.00	110,831,221.92
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	180,319.91	75,414.46	0.00	0.00	0.00	0.00	0.00			0.00	0.00	255,734.37
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	30,531,510.55	3,086,437.62	0.00	332,048.58	2,755,814.80	3,014,906.38	0.00			0.00	0.00	39,720,717.93
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		357,370.50	0.00	0.00	0.00	357,370.50
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		137,725,735.66	4,046,382.63	2,479,828.97	443,459.04	2,759,570.60	3,014,906.38	216,796.14	357,370.50	0.00	120,994.80	0.00	151,165,044.72

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

		Allocated Support Costs (Based on factors input on Form PCRAF)			
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	16,621,160.81	11,892,492.39	911,196.03	29,424,849.23
3100	Alternative Schools	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	424,698.66	303,873.21	0.00	728,571.87
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,785,312.57	4,139,409.19	0.00	9,924,721.76
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	28,956.73	0.00	0.00	28,956.73
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		22,860,128.77	16,335,774.79	911,196.03	40,107,099.59

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)	1,616,067.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	41,580.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,560,747.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,553,614.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,772,009.17
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	151,165,044.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,107,099.59
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	191,272,144.31
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,007,985.58
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,007,985.58
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	195,280,129.89
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.03%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	19,903.83				19,903.83
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,181,906.65		2,181,906.65
Other Outgo (Objects 1000-7999)				123,509.27	123,509.27
Total Other Costs	19,903.83	0.00	2,181,906.65	123,509.27	2,325,319.75

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(82,321.72)	0.00	(143,886.68)				
Other Sources/Uses Detail					2,453,509.00	1,774.03		
Fund Reconciliation							5,218,342.73	5,204,263.18
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,238.57	0.00	143,886.68	0.00				
Other Sources/Uses Detail					1,774.03	0.00		
Fund Reconciliation							2,136.43	1,214.63
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	137,201.42	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							111,181.04	107,568.59
25 CAPITAL FACILITIES FUND								
Expenditure Detail	30,475.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							18,932.02	4,521.42
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(95,920.27)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							769.00	31,207.63
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	3,327.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,585.77
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	178,241.99	(178,241.99)	143,886.68	(143,886.68)	2,455,283.03	2,455,283.03	5,351,361.22	5,351,361.22

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,309
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	754,253.41	0.00	0.00	0.00	734,368.94	4,758,461.93	6,145,446.74		12,392,531.02
2000-2999	Classified Salaries	3,849,395.14	0.00	0.00	0.00	452,562.99	6,523,934.72	2,887,375.99		13,713,268.84
3000-3999	Employee Benefits	1,929,209.41	0.00	0.00	0.00	485,922.41	4,718,000.81	3,831,404.62		10,964,537.25
4000-4999	Books and Supplies	194,820.76	0.00	0.00	0.00	3,386.85	61,387.01	20,010.62		279,605.24
5000-5999	Services and Other Operating Expenditures	20,329.64	0.00	0.00	0.00	402.56	2,345,814.19	4,229.19		2,370,775.58
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	6,748,008.36	0.00	0.00	0.00	1,676,643.75	18,407,598.66	12,888,467.16	0.00	39,720,717.93
7310	Transfers of Indirect Costs	42,773.00	0.00	0.00	0.00	2,681.00	101,394.00	0.00		146,848.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,924,721.88								9,924,721.88
	Total Indirect Costs and PCR Allocations	9,967,494.88	0.00	0.00	0.00	2,681.00	101,394.00	0.00	0.00	10,071,569.88
	TOTAL COSTS	16,715,503.24	0.00	0.00	0.00	1,679,324.75	18,508,992.66	12,888,467.16	0.00	49,792,287.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	105,272.64	0.00	0.00	0.00	241,055.24	10,099.00	1,871,275.90		2,227,702.78
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	25,924.02	0.00	0.00	0.00	52,972.42	2,480.08	585,458.70		666,835.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	531.00	0.00	0.00		531.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	423.75	4,000.00		4,423.75
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	131,196.66	0.00	0.00	0.00	294,558.66	13,002.83	2,460,734.60	0.00	2,899,492.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	2,681.00	101,394.00	0.00		104,075.00
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	2,681.00	101,394.00	0.00	0.00	104,075.00
	TOTAL BEFORE OBJECT 8980	131,196.66	0.00	0.00	0.00	297,239.66	114,396.83	2,460,734.60	0.00	3,003,567.75
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									3,003,567.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	648,980.77	0.00	0.00	0.00	493,313.70	4,748,362.93	4,274,170.84		10,164,828.24
2000-2999	Classified Salaries	3,849,395.14	0.00	0.00	0.00	452,562.99	6,523,934.72	2,887,375.99		13,713,268.84
3000-3999	Employee Benefits	1,903,285.39	0.00	0.00	0.00	432,949.99	4,715,520.73	3,245,945.92		10,297,702.03
4000-4999	Books and Supplies	194,820.76	0.00	0.00	0.00	2,855.85	61,387.01	20,010.62		279,074.24
5000-5999	Services and Other Operating Expenditures	20,329.64	0.00	0.00	0.00	402.56	2,345,390.44	229.19		2,366,351.83
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	6,616,811.70	0.00	0.00	0.00	1,382,085.09	18,394,595.83	10,427,732.56	0.00	36,821,225.18
7310	Transfers of Indirect Costs	42,773.00	0.00	0.00	0.00	0.00	0.00	0.00		42,773.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,924,721.88								9,924,721.88
	Total Indirect Costs and PCR Allocations	9,967,494.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,967,494.88
	TOTAL BEFORE OBJECT 8980	16,584,306.58	0.00	0.00	0.00	1,382,085.09	18,394,595.83	10,427,732.56	0.00	46,788,720.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									46,788,720.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,937,615.58	0.00	0.00	0.00	0.00	0.00	0.00		1,937,615.58
3000-3999	Employee Benefits	741,705.17	0.00	0.00	0.00	0.00	0.00	0.00		741,705.17
4000-4999	Books and Supplies	193,040.25	0.00	0.00	0.00	0.00	25,248.52	1,168.95		219,457.72
5000-5999	Services and Other Operating Expenditures	14,770.38	0.00	0.00	0.00	0.00	0.00	0.00		14,770.38
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	2,887,131.38	0.00	0.00	0.00	0.00	25,248.52	1,168.95	0.00	2,913,548.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,887,131.38	0.00	0.00	0.00	0.00	25,248.52	1,168.95	0.00	2,913,548.85
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)									23,076,152.35
	TOTAL COSTS									25,989,701.20

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	48,647,996.18	24,702,081.16
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	48,647,996.18	24,702,081.16

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	1,315.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	1,315.00

SELPA: Santa Clara II (QQ)

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 Expenditures by LEA (LE-CY) and the 2017-18 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 2018-19 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 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

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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 and 3315)	0.00 (b)		

If (b) is greater than (a).

		State and Local	Local Only
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).

		State and Local	Local Only
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:

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SECTION 3

	Column A Actual Expenditures (LE-CY Worksheet) FY 2018-19	Column B Actual Expenditures Comparison Year 2017-18	Column C 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	49,792,287.81		
b. Less: Expenditures paid from federal sources	3,003,567.75		
c. Expenditures paid from state and local sources	46,788,720.06	41,211,508.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,211,508.53	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	46,788,720.06	41,211,508.53	5,577,211.53

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 2018-19	Comparison Year 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	49,792,287.81		
b. Less: Expenditures paid from federal sources	3,003,567.75		
c. Expenditures paid from state and local sources	46,788,720.06	41,211,508.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,211,508.53	
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	46,788,720.06	41,211,508.53	
d. Special education unduplicated pupil count	1,309	1,315	
e. Per capita state and local expenditures (A2c/A2d)	35,743.87	31,339.55	4,404.32

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.

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B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 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	25,989,701.20	24,702,081.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,702,081.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,989,701.20	24,702,081.16	1,287,620.04

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 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	25,989,701.20	24,702,081.16	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		24,702,081.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,989,701.20	24,702,081.16	
b. Special education unduplicated pupil count	1,309	1,315	
c. Per capita local expenditures (B2a/B2b)	19,854.62	18,784.85	1,069.77

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.

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,309
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	467,242.00	0.00	0.00	0.00	772,883.00	4,783,722.00	5,800,276.00		11,824,123.00
2000-2999	Classified Salaries	4,024,137.00	0.00	0.00	0.00	535,471.00	6,640,683.00	3,061,843.00		14,262,134.00
3000-3999	Employee Benefits	1,664,371.00	0.00	0.00	0.00	414,476.00	3,882,178.00	2,806,354.00		8,767,379.00
4000-4999	Books and Supplies	172,949.00	0.00	0.00	0.00	9,161.00	44,457.00	52,630.00		279,197.00
5000-5999	Services and Other Operating Expenditures	132,562.00	0.00	0.00	0.00	200.00	2,209,872.00	6,850.00		2,349,484.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,461,261.00	0.00	0.00	0.00	1,732,191.00	17,560,912.00	11,727,953.00	0.00	37,482,317.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	3,543.00	134,409.00	0.00		137,952.00
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	3,543.00	134,409.00	0.00	0.00	137,952.00
	TOTAL COSTS	6,461,261.00	0.00	0.00	0.00	1,735,734.00	17,695,321.00	11,727,953.00	0.00	37,620,269.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	373,481.00	0.00	0.00	0.00	545,986.00	4,783,722.00	3,949,229.00		9,652,418.00
2000-2999	Classified Salaries	4,024,137.00	0.00	0.00	0.00	535,471.00	6,640,683.00	3,061,843.00		14,262,134.00
3000-3999	Employee Benefits	1,641,149.00	0.00	0.00	0.00	363,740.00	3,882,178.00	2,239,153.00		8,126,220.00
4000-4999	Books and Supplies	172,949.00	0.00	0.00	0.00	4,770.00	44,457.00	19,516.00		241,692.00
5000-5999	Services and Other Operating Expenditures	132,562.00	0.00	0.00	0.00	200.00	2,209,872.00	600.00		2,343,234.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,344,278.00	0.00	0.00	0.00	1,450,167.00	17,560,912.00	9,270,341.00	0.00	34,625,698.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,344,278.00	0.00	0.00	0.00	1,450,167.00	17,560,912.00	9,270,341.00	0.00	34,625,698.00
8980	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									34,625,698.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,070,898.00	0.00	0.00	0.00	0.00	0.00	0.00		2,070,898.00
3000-3999	Employee Benefits	846,625.00	0.00	0.00	0.00	0.00	0.00	0.00		846,625.00
4000-4999	Books and Supplies	170,949.00	0.00	0.00	0.00	0.00	0.00	0.00		170,949.00
5000-5999	Services and Other Operating Expenditures	127,120.00	0.00	0.00	0.00	0.00	0.00	0.00		127,120.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,215,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,215,592.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,215,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,215,592.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									23,074,735.00
	TOTAL COSTS									26,290,327.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,309
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	754,253.41	0.00	0.00	0.00	734,368.94	4,758,461.93	6,145,446.74		12,392,531.02
2000-2999	Classified Salaries	3,849,395.14	0.00	0.00	0.00	452,562.99	6,523,934.72	2,887,375.99		13,713,268.84
3000-3999	Employee Benefits	1,929,209.41	0.00	0.00	0.00	485,922.41	4,718,000.81	3,831,404.62		10,964,537.25
4000-4999	Books and Supplies	194,820.76	0.00	0.00	0.00	3,386.85	61,387.01	20,010.62		279,605.24
5000-5999	Services and Other Operating Expenditures	20,329.64	0.00	0.00	0.00	402.56	2,345,814.19	4,229.19		2,370,775.58
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	6,748,008.36	0.00	0.00	0.00	1,676,643.75	18,407,598.66	12,888,467.16	0.00	39,720,717.93
7310	Transfers of Indirect Costs	42,773.00	0.00	0.00	0.00	2,681.00	101,394.00	0.00		146,848.00
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)	9,924,721.88								9,924,721.88
	Total Indirect Costs	42,773.00	0.00	0.00	0.00	2,681.00	101,394.00	0.00	0.00	146,848.00
	TOTAL COSTS	6,790,781.36	0.00	0.00	0.00	1,679,324.75	18,508,992.66	12,888,467.16	0.00	39,867,565.93
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	105,272.64	0.00	0.00	0.00	241,055.24	10,099.00	1,871,275.90		2,227,702.78
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	25,924.02	0.00	0.00	0.00	52,972.42	2,480.08	585,458.70		666,835.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	531.00	0.00	0.00		531.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	423.75	4,000.00		4,423.75
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	131,196.66	0.00	0.00	0.00	294,558.66	13,002.83	2,460,734.60	0.00	2,899,492.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	2,681.00	101,394.00	0.00		104,075.00
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	2,681.00	101,394.00	0.00	0.00	104,075.00
	TOTAL BEFORE OBJECT 8980	131,196.66	0.00	0.00	0.00	297,239.66	114,396.83	2,460,734.60	0.00	3,003,567.75
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									3,003,567.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	648,980.77	0.00	0.00	0.00	493,313.70	4,748,362.93	4,274,170.84		10,164,828.24
2000-2999	Classified Salaries	3,849,395.14	0.00	0.00	0.00	452,562.99	6,523,934.72	2,887,375.99		13,713,268.84
3000-3999	Employee Benefits	1,903,285.39	0.00	0.00	0.00	432,949.99	4,715,520.73	3,245,945.92		10,297,702.03
4000-4999	Books and Supplies	194,820.76	0.00	0.00	0.00	2,855.85	61,387.01	20,010.62		279,074.24
5000-5999	Services and Other Operating Expenditures	20,329.64	0.00	0.00	0.00	402.56	2,345,390.44	229.19		2,366,351.83
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	6,616,811.70	0.00	0.00	0.00	1,382,085.09	18,394,595.83	10,427,732.56	0.00	36,821,225.18
7310	Transfers of Indirect Costs	42,773.00	0.00	0.00	0.00	0.00	0.00	0.00		42,773.00
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)	9,924,721.88								9,924,721.88
	Total Indirect Costs	42,773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,773.00
	TOTAL BEFORE OBJECT 8980	6,659,584.70	0.00	0.00	0.00	1,382,085.09	18,394,595.83	10,427,732.56	0.00	36,863,998.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									36,863,998.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,937,615.58	0.00	0.00	0.00	0.00	0.00	0.00		1,937,615.58
3000-3999	Employee Benefits	741,705.17	0.00	0.00	0.00	0.00	0.00	0.00		741,705.17
4000-4999	Books and Supplies	193,040.25	0.00	0.00	0.00	0.00	25,248.52	1,168.95		219,457.72
5000-5999	Services and Other Operating Expenditures	14,770.38	0.00	0.00	0.00	0.00	0.00	0.00		14,770.38
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	2,887,131.38	0.00	0.00	0.00	0.00	25,248.52	1,168.95	0.00	2,913,548.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,887,131.38	0.00	0.00	0.00	0.00	25,248.52	1,168.95	0.00	2,913,548.85
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)									23,076,152.35
	TOTAL COSTS									25,989,701.20

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

SELPA: Santa Clara II (QQ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 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 2019-20 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 2019-20 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: Santa Clara II (QQ)

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

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

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

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

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

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

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

SELPA: Santa Clara II (QQ)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	**Actual Expenditures Comparison Year 2018-19**	**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	37,620,269.00		
b. Less: Expenditures paid from federal sources	2,994,571.00		
c. Expenditures paid from state and local sources	34,625,698.00	35,935,795.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,935,795.18	
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	34,625,698.00	35,935,795.18	(1,310,097.18)

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 2019-20	Comparison Year 2018-19	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	37,620,269.00		
b. Less: Expenditures paid from federal sources	2,994,571.00		
c. Expenditures paid from state and local sources	34,625,698.00	35,935,795.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,935,795.18	
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	34,625,698.00	35,935,795.18	
d. Special education unduplicated pupil count	1309	1309	
e. Per capita state and local expenditures (A2c/A2d)	26,452.02	27,452.86	(1,000.84)

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: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	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	26,290,327.00	25,989,701.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,989,701.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,290,327.00	25,989,701.20	300,625.80

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 2019-20	Comparison Year 2018-19	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	26,290,327.00	25,989,701.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,989,701.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,290,327.00	25,989,701.20	
b. Special education unduplicated pupil count	1,309	1,309	
c. Per capita local expenditures (B2a/B2b)	20,084.28	19,854.62	229.66

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.

Dorothy Reconose
Contact Name

408-252-3000 x 61412
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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

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

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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

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

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

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

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

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

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

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

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

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

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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

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

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation:Majority of the expense on Re 6230 was coded as capital improvement in object code 6xxx, indirect cost rate calculation only captured expense from object codes 1000-5999, hence created a huge percentage of the indirect cost. The district also recalculated the posted the prior 3 years of missing indirect cost charges on this resource.

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

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

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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form

DEBT) must be provided. PASSED

EXPORT CHECKS

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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

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

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

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

Checks Completed.

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Cupertino Union Elementary Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)
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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
25	9010	-228,830.00

Explanation:Re 9010 EFB became negative when we transition all of Fund 25 into resource 9010 from 0000 between FY2018-2019 and 2019-2020. The system will correct itself once we completely eliminate all transactions and actuals in Fund 25 using resource 0000.

Total of negative resource balances for Fund 25 -228,830.00

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

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	-228,830.00

Explanation:Re 9010 EFB became negative when we transition all of Fund 25 into resource 9010 from 0000 between FY2018-2019 and 2019-2020. The system will correct itself once we completely eliminate all transactions and actuals in Fund 25 using resource 0000.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

FINANCIAL SUMMARY

- Budget At A Glance
- Summary of Funds
- Balance Sheet Report
- General Fund Revenue Pie Chart
- General Fund Expenditure Pie Chart

CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2018-19 UNAUDITED ACTUALS

	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1, 2018	22,808,236	9,165,655	31,973,892
Total Revenue	163,135,380	39,058,984	202,194,364
Total Contributions & Encroachments	(26,471,792)	26,511,600	39,808
Total Transfers In /Other Sources	-	2,453,509	2,453,509
Grand Total Revenue	136,663,588	68,024,092	204,687,681
Total Expenditures	135,401,558	69,824,028	205,225,587
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	135,401,558	69,824,028	205,225,587
Revenue Less Expenditures	1,262,030	(1,799,936)	(537,906)
			-
Total Estimated Ending Balance - June 30, 2019	**24,070,266**	**7,365,720**	**31,435,986**
COMPONENTS OF ENDING BALANCE			
Revolving Cash	$75,000		
Stores (Warehouse)	$55,669		
Prepaid Expenditures	$173,745		
Total Working Capital	$304,413		$304,413
Restricted:			
Categorical Programs Balance		7,365,720	$7,365,720
Assigned:			
Various Assigned Carryovers	11,025,878		11,025,878
Lottery	426,440		426,440
			-
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)	6,156,768		6,156,768
Reserve for Economic Uncertainties (3%)	6,156,768		6,156,768
Unassigned/Unappropriated Amount			**(0)**
* Unrestricted Funds: General Fund and Lottery ** Restricted Funds: Special Education and Categorical Programs			
Total Estimated Ending Balance -June 30, 2019			**$31,435,986**

SUMMARY OF FUNDS
2018-19 UNAUDITED ACTUALS

		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total		
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Total	
2018-19 Unaudited Actuals	**Object Codes**	**Unrestricted**	**Unrestricted**	**Unrestricted**	**Restricted**	**Restricted**	**Restricted**	**General Fund**	
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	3,003,568	1,098,881	4,102,449	4,102,449	2.00%
LCFF - State Aid	8011	19,356,472	-	19,356,472	-	-	-	19,356,472	9.46%
LCFF - Supplemental	8011	4,727,494	-	4,727,494	-	-	-	4,727,494	2.31%
LCFF - EPA Entitlement	8012	3,525,264	-	3,525,264	-	-	-	3,525,264	1.72%
LCFF Property Taxes (Other State Restricted)	8021-8045	118,417,218	-	118,417,218	6,870,130	-	6,870,130	125,287,348	61.21%
Other State (1160-1163)	8300-8599	60,544	-	60,544	-	-	-	60,544	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,845,968	2,845,968	-	1,216,921	1,216,921	4,062,889	1.98%
Mandated Block Grant	8550	548,900	-	548,900	-	-	-	548,900	0.27%
One Time Funds for Outstanding Mandate Claim	8550	3,244,563	-	3,244,563	-	-	-	3,244,563	1.59%
All Other State	8590	-	-	-	866,171	16,246,471	17,112,642	17,112,642	8.36%
Local Revenue	8600-8799	-	-	-	-	-	-	-	0.00%
MAA/LEA-Medi Cal		-	-	-	-	-	-	-	0.00%
Parcel Tax		8,479,445	-	8,479,445	-	-	-	8,479,445	4.14%
Developer Fees		-	-	-	-	-	-	-	0.00%
Interest		588,780	8,860	597,640	-	67,672	67,672	665,312	0.33%
Civic Center		-	-	-	-	-	-	-	0.00%
Transportation Fees	8675	260,861	-	260,861	-	-	-	260,861	0.13%
Rental Income		896,241	-	896,241	-	-	-	896,241	0.44%
All Other Local	86xx	168,555	-	168,555	449	9,650,026	9,650,475	9,819,029	4.80%
Other Sources		*6,216*	-	6,216	38,695	-	38,695	44,911	0.02%
TOTAL REVENUE		***160,280,553***	***2,854,827***	***163,135,380***	***10,779,013***	***28,279,971***	***39,058,984***	***202,194,364***	***98.78%***
Other Financing sources/Uses:									
Interfund Transfer In/Out	8919	-	-	-	-	2,453,509	2,453,509	2,453,509	1.20%
Other Financing Sources	8972	39,808	-	39,808	-	-	-	39,808	0.02%
Contribution (8980)-Others		-	-	-	-	(37,966)	(37,966)	(37,966)	-0.02%
Contribution (8980)--Special Education		(26,511,600)	-	(26,511,600)	*23,076,152*		23,076,152	(3,435,447)	-1.68%
Contribution (8980)--RRMA		-	-	-	-	3,473,414	3,473,414	3,473,414	1.70%
TOTAL TRANSFERS/CONTRIBUTIONS		*(26,471,792)*	-	*(26,471,792)*	*23,076,152*	*5,888,956*	*28,965,109*	*2,493,317*	*1.22%*
TOTAL REVENUE incl TRANSFERS		***133,808,761***	***2,854,827***	***136,663,588***	***33,855,165***	***34,168,927***	***68,024,092***	***204,687,681***	***100.00%***
EXPENDITURES:									
Certificated Salaries	1000-1999	76,299,051	1,447,854	77,746,905	12,390,906	1,499,472	13,890,379	91,637,284	44.65%
Classified Salaries	2000-2999	16,428,351	1,043,164	17,471,515	11,775,653	5,524,732	17,300,385	34,771,900	16.94%
Employee Benefits	3000-3999	27,564,135	777,515	28,341,650	7,547,482	17,962,198	25,509,680	53,851,330	26.24%
Books and Supplies	4000-4999	4,315,511	14,320	4,329,831	57,417	3,299,982	3,357,399	7,687,230	3.75%
Services & Other	5000-5999	7,743,129	6,837	7,749,966	2,353,796	5,032,087	7,385,883	15,135,850	7.38%
Capital Outlay	6000-6999	153,383	-	153,383	146,848	2,008,987	2,155,835	2,309,218	1.13%
Direct Cost/Indirect Cost Transfer	7300-7399	-	-	-	-	-	-	-	0.00%
Other Outgo	7400-7999	(391,692)	-	(391,692)	-	224,467	224,467	(167,225)	-0.08%
TOTAL EXPENDITURES		**132,111,868**	**3,289,690**	**135,401,558**	**34,272,103**	**35,551,925**	**69,824,028**	**205,225,587**	**100.00%**
Net Incr/(Decr)in Fd Bal		1,696,893	(434,863)	1,262,030	(416,938)	(1,382,997)	(1,799,936)	(537,906)	
Unaudited Actuals Beginning Bal-7/1/18		21,946,933	861,303	22,808,236	763,435	8,402,221	9,165,655	31,973,892	
Ending Fund Bal. -6/30/19		23,643,826	426,440	24,070,266	346,496	7,019,223	7,365,720	31,435,986	

SUMMARY OF FUNDS
2018-19 UNAUDITED ACTUALS

	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 63	Fund 67	TOTAL	Grand Total	
	Cafeteria	Building	GO Bond-2012	Developer	Self-Funded	Enterprise	Workers'	OTHER FUNDS	All Funds	
2018-19 Unaudited Actuals				Fee	Insurance	Fund	Compensation			
REVENUE SOURCES:										
Federal	675,109							675,109	4,777,558	1.90%
LCFF - State Aid								-	19,356,472	7.69%
LCFF - Supplemental								-	4,727,494	1.88%
LCFF - EPA Entitlement								-	3,525,264	1.40%
LCFF Property Taxes (Other State Restricted)								-	125,287,348	49.75%
Other State (1160-1163)								-	60,544	0.02%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	4,062,889	1.61%
Mandated Block Grant								-	548,900	0.22%
One Time Funds for Outstanding Mandate Claim								-	3,244,563	1.29%
All Other State	32,542	-						32,542	17,145,184	6.81%
Local Revenue	3,483,321		-	850,659	21,087,910	368,856	1,939,426	27,730,173	27,730,173	11.01%
MAA/LEA-Medi Cal								-	-	0.00%
Parcel Tax								-	8,479,445	3.37%
Developer Fees								-	-	0.00%
Interest	14,909	59,360	517,357	33,198	59,574	-	60,555	744,953	1,410,265	0.56%
Civic Center		-						-	-	0.00%
Transportation Fees								-	260,861	0.10%
Rental Income		3,090,440						3,090,440	3,986,681	1.58%
All Other Local	4,416	3,564			-			7,980	9,827,009	3.90%
Other Sources	1,774							1,774	46,685	0.02%
TOTAL REVENUE	***4,212,071***	***3,153,364***	***517,357***	***883,857***	***21,147,485***	***368,856***	***1,999,981***	**32,282,971**	***234,477,335***	***93.12%***
Other Financing sources/Uses:										
Interfund Transfer In/Out			14,842,550					14,842,550	17,296,059	6.87%
Other Financing Sources								-	39,808	0.02%
Contribution (8980)-Others								-	(37,966)	-0.02%
Contribution (8980)--Special Education								-	(3,435,447)	-1.36%
Contribution (8980)--RRMA							-	-	3,473,414	1.38%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	*14,842,550*	-	-	-	-	14,842,550	*17,335,867*	*6.88%*
TOTAL REVENUE incl TRANSFERS	***4,212,071***	***3,153,364***	***15,359,907***	***883,857***	***21,147,485***	***368,856***	***1,999,981***	***47,125,521***	***251,813,202***	***100.00%***
EXPENDITURES:										
Certificated Salaries	-	-	-	-	69,397	138,829	-	208,226	91,845,510	36.31%
Classified Salaries	1,696,036	64,089	588,002	3,447	82,085	144,154	-	2,577,813	37,349,713	14.77%
Employee Benefits	558,893	25,892	141,958	665	42,220	115,837	-	885,464	54,736,794	21.64%
Books and Supplies	1,664,224	8,127	66,463	4,835	-	57,236	3,158	1,804,043	9,491,273	3.75%
Services & Other	88,833	222,697	1,170,127	353,277	20,504,684	(87,200)	1,688,615	23,941,034	39,076,883	15.45%
Capital Outlay	29,119	178,998	15,470,875	37,073	-	-	-	15,716,065	18,025,283	7.13%
Direct Cost/Indirect Cost Transfer	-	-	-	-	-	-	-	-	-	0.00%
Other Outgo	143,887	2,453,509	-	-	-	-	-	2,597,396	2,430,170	0.96%
TOTAL EXPENDITURES	**4,180,991**	**2,953,312**	**17,437,426**	**399,296**	**20,698,386**	**368,856**	**1,691,773**	**47,730,040**	**252,955,626**	**100.00%**
Net Incr/(Decr)in Fd Bal	31,079	200,052	(2,077,519)	484,561	449,099	0	308,208	(604,519)	(1,142,425)	
Unaudited Actuals Beginning Bal-7/1/18	795,333	2,166,149	29,263,342	1,391,293	4,343,968	-	903,885	38,863,970	70,837,862	
Ending Fund Bal. -6/30/19	826,412	2,366,201	27,185,823	1,875,854	4,793,067	0	1,212,093	38,259,451	69,695,437	

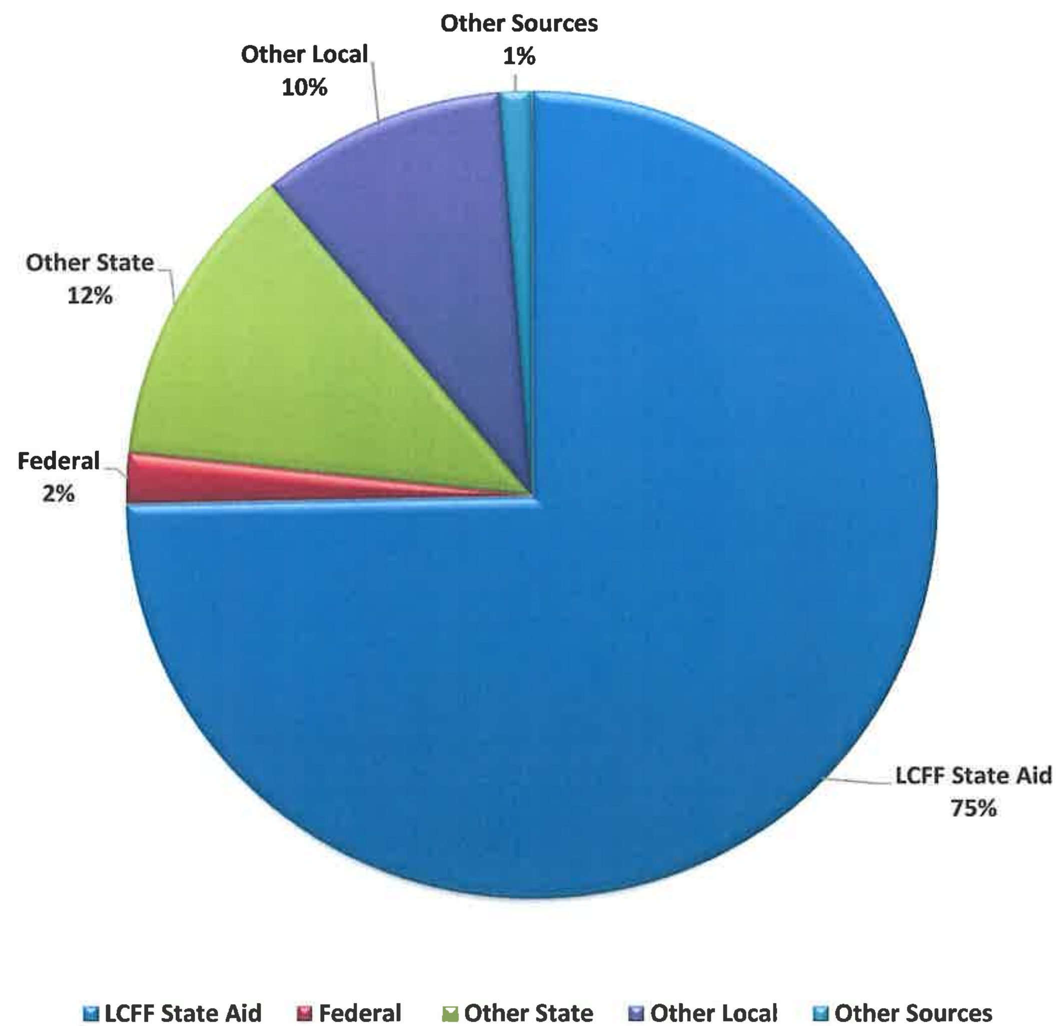
CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2018-2019

	UNAUDITED ACTUAL As of June 30, 2019	Unrestricted		Total	Restricted		Total	Total General Fund
		Fund 01 General Fund	Fund 09 Lottery (Non Prop 20)	Unrestricted	Fund 07 Special Education	Fund 08 Lottery (Prop 20) & Categoricals	Restricted	Unrestricted/Restricted
Accounts	ASSETS							
9110	Cash in County Treasury	$23,979,760	$618,401	$24,598,162	$1,539,178	$6,700,441	$8,239,619	**$32,837,781**
9120	Cash in Other Banks			$0			$0	$0
9130	Revolving Cash	$75,000		$75,000			$0	$75,000
9135	Cash with Fiscal Agent			$0			$0	$0
9140	Cash Collection			$0			$0	$0
9150	Investment			$0			$0	$0
9201	A/R - created by System	$111,758		$111,758		$40,547	$40,547	$152,305
9211	A/R - created by System PY	$4,726		$4,726			$0	$4,726
9202	A/R - School Sites	$1,991		$1,991		$155,839	$155,839	$157,830
9203	A/R - Interest	$219,420	$5,025	$224,445			$0	$224,445
9204	A/R - Credit Memo			$0			$0	$0
9205	A/R - Payroll	1,656.68		$1,657			$0	$1,657
9209	A/R - Other	$3,643		$3,643		$2,656	$2,656	$6,300
9210	A/R - Stop Loss Fund 62 only			$0			$0	$0
9290	Due from Grantor Agencies	$273,684	$334,279	$607,963	$3,204,885	$650,362	$3,855,247	$4,463,210
9310	Due from Other Funds	$4,671,359		$4,671,359	$715	$546,269	$546,985	$5,218,343
9320	Stores	$55,669		$55,669			$0	$55,669
9330	Pre-Paid Expenditures	$173,745		$173,745			$0	$173,745
9340	Other Current Assets			$0			$0	$0
9440	Fixed Assets			$0			$0	$0
	TOTAL ASSETS	$29,572,411	$957,705	$30,530,117	$4,744,779	$8,096,114	$12,840,893	$43,371,010
	LIABILITIES							
9501	Accounts Payable	$3,224,425	$50,643	$3,275,069	$421,894	$498,909	$920,803	$4,195,871
9511	Accounts Payable - PY			$0			$0	$0
9502	Use Tax			$0			$0	$0
9503	Sales Tax	$4,903	$3	$4,906	$221	$5,047	$5,267	$10,174
9504	Salaries and Wages			$0			$0	$0
9505	Retainage			$0		$43,255	$43,255	$43,255
9506	Security/Rent			$0			$0	$0
9507	IBNR			$0			$0	$0
9508	A/P Non-resident withholding	$1,210		$1,210		$13	$13	$1,223
9519-38	Grand Total Payroll Burdens	$1,051,637		$1,051,637			$0	$1,051,637
9539	Stale A/P	$5,829		$5,829			$0	$5,829
9540	Commuter Program	$694		$694				$694
9590	Due to Grantor Agencies	$1,061,446		$1,061,446	$167,445.09		$167,445	$1,228,891
9610	Due to Other Funds	$569,999	$480,618	$1,050,617	$3,808,723	$344,923	$4,153,646	$5,204,263
9640	Current Loans			$0			$0	$0
9650	Deferred Revenue	$8,443		$8,443		$184,744	$184,744	$193,187
	TOTAL LIABILITIES	5,928,585	$531,264	$6,459,850	$4,398,283	$1,076,891	$5,475,173	$11,935,023
	TOTAL FUND BALANCE	**23,643,826**	**$426,441**	**$24,070,267**	**346,496**	**$7,019,223**	**$7,365,720**	**$31,435,987**

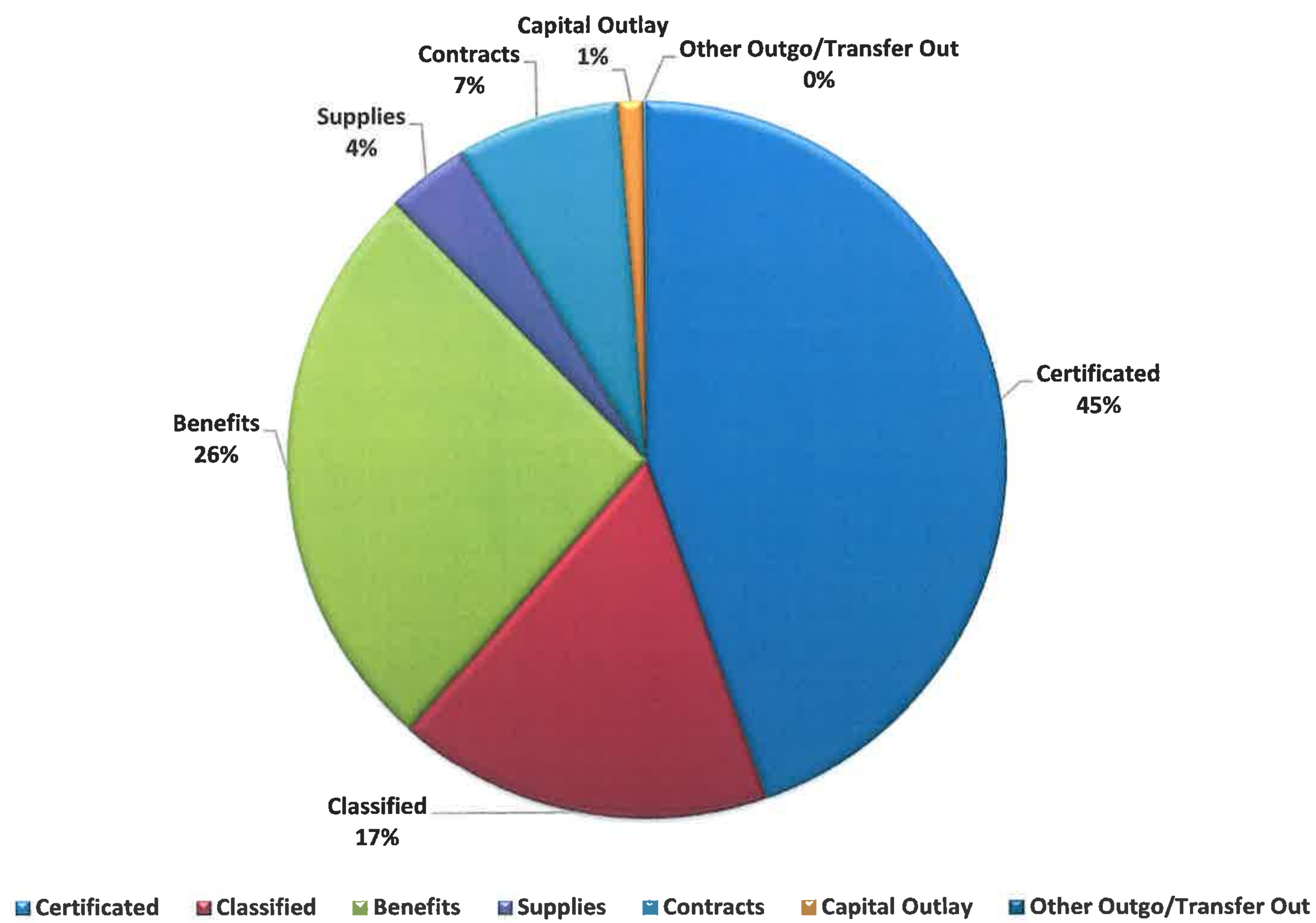
CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2018-2019

Accounts	UNAUDITED ACTUAL As of June 30, 2019	Fund 13 Student Nutrition	Fund 21 Building	Fund 24 GO Bond 2012	Fund 25 Dev Fee	Fund 62 Self-Fund Insurance	Fund 63 Enterprise	Fund 67 Self-Fund Worker's Comp	All Funds Grand Total
	ASSETS								
9110	Cash in County Treasury	$593,590	$2,575,132	$31,221,918	$1,854,166	$3,026,931	$54,728	$3,335,642	$75,499,888
9120	Cash in Other Banks	$44,186						$75,699	$119,885
9130	Revolving Cash	$1,959							$76,959
9135	Cash with Fiscal Agent					$3,692,319			$3,692,319
9140	Cash Collection	$2,300							$2,300
9150	Investment								$0
9201	A/R - created by System					$1,076			$153,381
9211	A/R - created by System PY								$4,726
9202	A/R - School Sites						$36,748		$194,578
9203	A/R - Interest	$4,512	$16,167	$193,252	$10,022	$10,010		$17,599	$476,007
9204	A/R - Credit Memo								$0
9205	A/R - Payroll								$1,657
9209	A/R - Other	$706			$1,777	$821			$9,604
9210	A/R - Stop Loss Fund 62 only								$0
9290	Due from Grantor Agencies	$105,873							$4,569,083
9310	Due from Other Funds	$2,136	$29,099	$82,082	$18,932		$769		$5,351,362
9320	Stores	$91,860							$147,529
9330	Pre-Paid Expenditures								$173,745
9340	Other Current Assets								$0
9440	Fixed Assets								$0
	TOTAL ASSETS	$847,121	$2,620,398	$31,497,253	$1,884,897	$6,731,157	$92,245	$3,428,939	$90,473,022
	LIABILITIES								
9501	Accounts Payable	$18,901	$68,069	$3,899,141	$4,521	$18,030	$6,470	$22,181	$8,233,185
9511	Accounts Payable - PY								$0
9502	Use Tax								$0
9503	Sales Tax	$593		$184			$1	$2	$10,954
9504	Salaries and Wages								$0
9505	Retainage			$330,022					$373,277
9506	Security/Rent		$160,642						$160,642
9507	IBNR					$789,940		$2,194,498	$2,984,438
9508	A/P Non-resident withholding								$1,223
9519-38	Grand Total Payroll Burdens								$1,051,637
9539	Stale A/P								$5,829
9540	Commuter Program								$694
9590	Due to Grantor Agencies								$1,228,891
9610	Due to Other Funds	$1,215	$25,486	$82,082	$4,521	$2,420	$31,208	$166	$5,351,361
9640	Current Loans								$0
9650	Deferred Revenue					$1,127,701	$54,567		$1,375,454
	TOTAL LIABILITIES	$20,709	$254,197	$4,311,430	$9,043	$1,938,090	$92,245	$2,216,847	$20,777,584
	TOTAL FUND BALANCE	**$826,412**	**$2,366,201**	**$27,185,823**	**1,875,854**	**$4,793,067**	**$0**	**1,212,093**	**$69,695,437**

CUPERTINO UNION SCHOOL DISTRICT
2018-2019 YEAR-END GENERAL FUND ACTUAL REVENUES



CUPERTINO UNION SCHOOL DISTRICT
2018-2019 YEAR-END GENERAL FUND ACTUAL EXPENDITURES

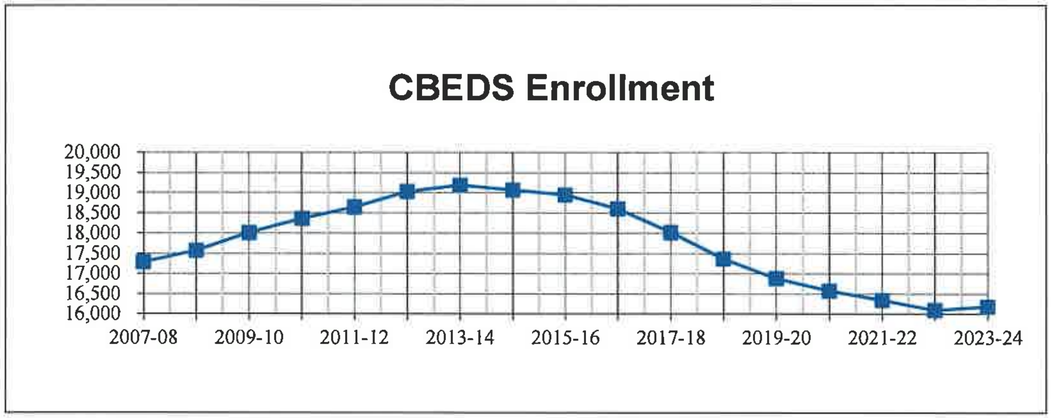


- CBEDS Enrollment Report
- ADA at P-2
- P-2 ADA vs CBEDS Enrollment
- J18/19 ADA Enrollment Historical Data
- CEEF Grants

CUPERTINO UNION SCHOOL DISTRICT
CBEDS Enrollment Report
FY 2007-08 through 2023-24

FISCAL YEAR		CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2007-08		17,286	1.91%	324
2008-09		17,574	1.67%	288
2009-10		18,008	2.47%	434
2010-11		18,360	1.95%	352
2011-12		18,645	1.55%	285
2012-13		19,028	2.05%	383
2013-14		19,184	0.82%	156
2014-15		19,068	-0.60%	(116)
2015-16		18,939	-0.68%	(129)
2016-17		18,598	-1.80%	(341)
2017-18		18,017	-3.12%	(581)
2018-19		17,363	-3.63%	(654)
2019-20	*	16,878	-2.79%	(485)
2020-21	*	16,570	-1.82%	(308)
2021-22	*	16,337	-1.41%	(233)
2022-23	*	16,091	-1.51%	(246)
2023-24	*	16,174	-1.00%	(163)

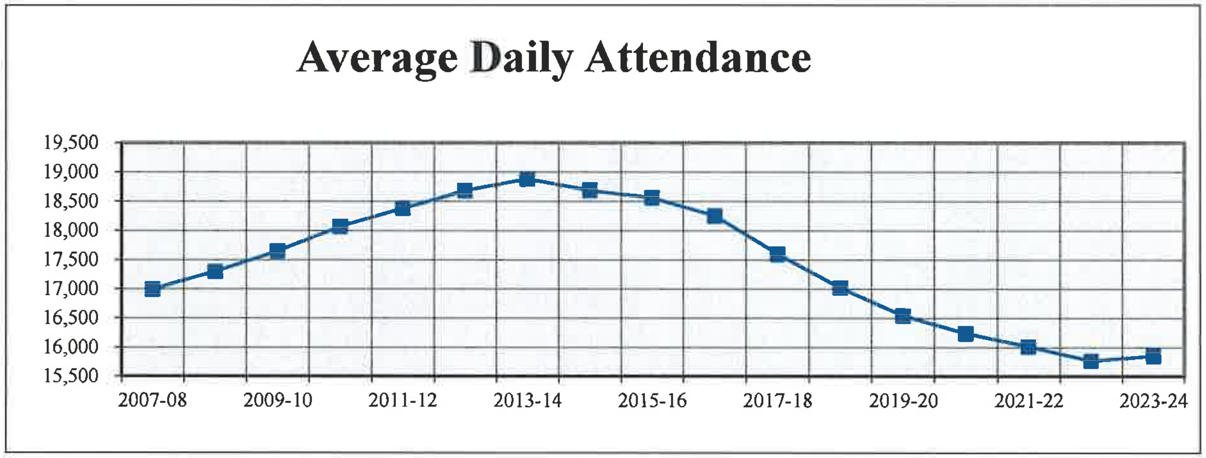
* Estimates using the demographer's moderate report



CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2007-08 through 2023-24

FISCAL YEAR		ADA @ P-2	% Incr.	Inc/Dec Over PY
2007-08		**16,986**	**1.86%**	310
2008-09		**17,291**	**1.80%**	305
2009-10		**17,641**	**2.02%**	350
2010-11		**18,064**	**2.40%**	423
2011-12		**18,370**	**1.69%**	306
2012-13		**18,679**	**1.68%**	309
2013-14		**18,874**	**1.04%**	195
2014-15		**18,681**	**-1.02%**	(193)
2015-16		**18,554**	**-0.68%**	(127)
2016-17		**18,249**	**-1.65%**	(305)
2017-18		**17,586**	**-3.63%**	(662)
2018-19		**17,016**	**-3.25%**	(571)
2019-20	*	**16,540**	**-2.80%**	(476)
2020-21	*	**16,238**	**-1.83%**	(302)
2021-22	*	**16,010**	**-1.40%**	(228)
2022-23	*	**15,769**	**-1.51%**	(241)
2023-24	*	**15,851**	**-0.99%**	(159)



* Estimates using the demographer's moderate report

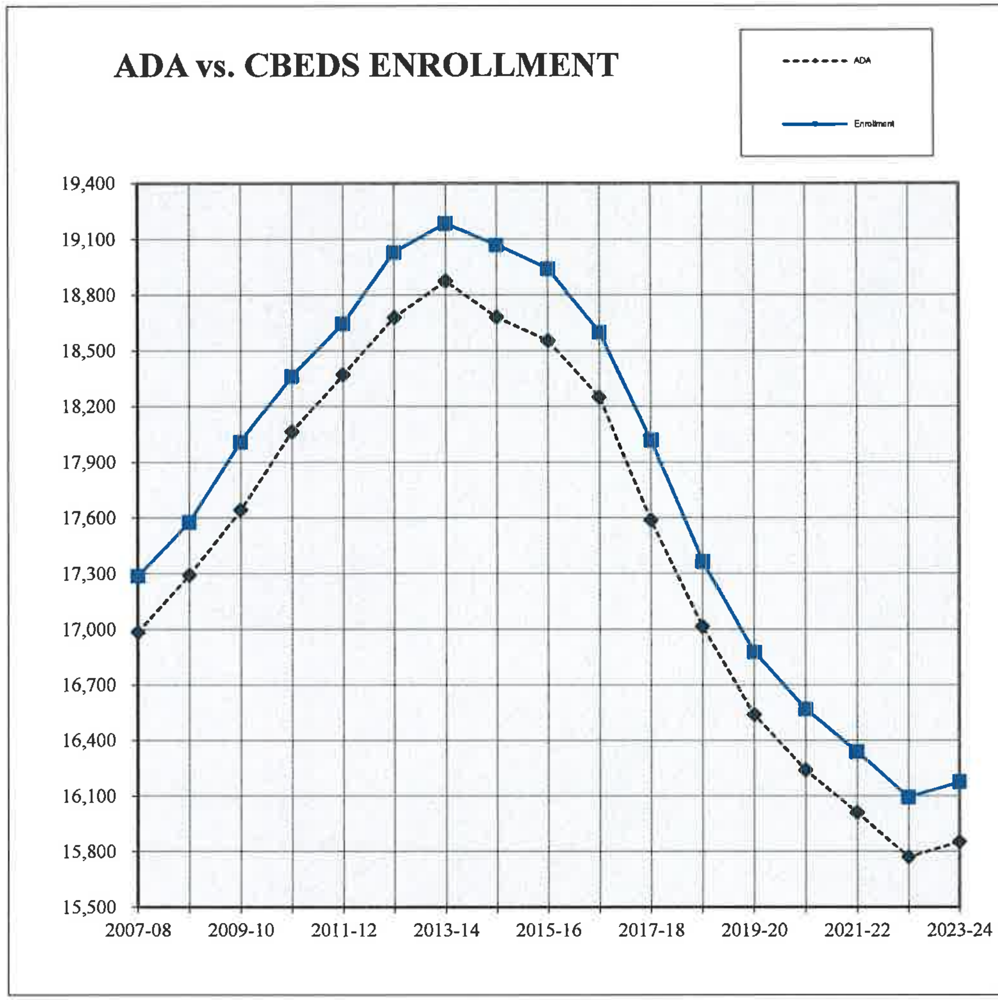
CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2007-08 to 2023-24

Years		P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2007-08		16,986	16,986	1.86%	17,286	1.91%	98%
2008-09		17,291	17,291	1.80%	17,574	1.67%	98%
2009-10		17,641	17,641	2.02%	18,008	2.47%	98%
2010-11		18,064	18,064	2.40%	18,360	1.95%	98%
2011-12		18,370	18,370	1.69%	18,645	1.55%	99%
2012-13		18,679	18,370	0.00%	19,028	2.05%	98%
2013-14		18,874	18,874	2.75%	19,184	0.82%	98%
2014-15		18,681	18,874	0.00%	19,068	-0.60%	98%
2015-16		18,554	18,681	-1.02%	18,939	-0.68%	98%
2016-17		18,249	18,554	-0.68%	18,598	-1.80%	98%
2017-18		17,586	18,249	-1.65%	18,017	-3.12%	98%
2018-19		17,016	17,586	-3.63%	17,363	-3.63%	98%
2019-20	*	16,540	17,016	-3.25%	16,878	-2.79%	98%
2020-21	*	16,238	16,540	-2.80%	16,570	-1.82%	98%
2021-22	*	16,010	16,238	-1.83%	16,337	-1.41%	98%
2022-23	*	15,769	16,010	-1.40%	16,091	-1.51%	98%
2023-24	*	15,851	15,851	-0.99%	16,174	0.52%	98%

* Estimates using the demographer's moderate report



9/1/2019

CUPERTINO UNION SCHOOL DISTRICT
ADA (Average Daily Attendance)
J18/19

	SB727 2018-19 P-2	SB727 2017-18 P-2	SB727 2016-17 P-2	SB727 2015-16 P-2	SB727 2014-15 P-2	SB727 2013-14 P-2	SB727 2012-13 P-2	SB727 2011-12 P-2	SB727 2010-11 P-2
J18/19									
State Attendance Report									
Kindergarten/Transitional Kindergarten							1,835.82	1,876.21	1,886.29
TK/K - 3rd	7,361.44	7,487.90	7,705.16	7,913.73	7,921.09	8,133.71	6,301.36	6,243.28	6,114.44
4th - 6th	5,654.01	5,913.60	6,180.88	6,370.59	6,610.81	6,570.06	6,168.27	6,034.00	5,838.95
7th - 8th	3,916.53	4,183.37	4,362.78	4,269.79	4,149.38	4,170.57	3,920.55	3,740.31	3,741.39
9th - 12th									
Continuation									
Opportunity									
Home & Hospital							2.41	3.79	2.69
Special Ed.							426.59	418.21	422.25
Sp. Ed. - Non-Public Elementary	9.78	13.78	14.38	8.83	13.81	11.37	9.72	8.35	9.82
Sp. Ed. - Non-Public High School									
Sp. Ed. Extended Year - SDC	14.10	15.68	14.51	12.56	3.62	9.14	22.25	20.79	22.67
Sp. Ed. Ext. Yr. Non-Public Elementary	1.74	1.61	2.19	10.49	17.16	11.49	1.61	2.42	0.56
Sp. Ed. Ext. Yr. Non-Public High School									
Total J18/19	16,957.60	17,615.94	18,279.90	18,585.99	18,715.87	18,906.34	18,688.58	18,347.36	18,039.06
Add - Sp. Ed. County Office of Ed.-NPS	3.43	2.19	8.88	3.95	4.80	4.09	2.66	1.08	2.63
Add - Sp. Ed. County Office of Ed.-SDC	10.93	14.38	15.45	16.50	15.21	16.87	20.35	21.26	22.61
Total Revenue Limit ADA	16,971.96	17,632.51	18,304.23	18,606.44	18,735.88	18,927.30	18,711.59	18,369.70	18,064.30
Compared to Prior Year	(1,332)	(974)	(432)	(129)	(191)	216	342	305	424

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	2017-2018 Grant	2018-2019 Grant	1985-2019 Cumulative Grants
SCHOOL SITE			
Instructional Materials/Staff Development	$	$	$ 1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Funds	75,000	87,527	1,658,227
K-3 Classroom Music Funds			1,197,402
Middle School Music	50,000		75,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
STEAM		300,000	300,000
Total School Grants	**125,000**	**387,527**	**5,297,946**
DISTRICTWIDE			
Arts			253,000
CUSD 25		1,616	1,616
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program	300,000		4,591,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology			496,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Materials for Special Edu	1,000		1,000
Literacy			8,200
Mandarin Immersion Program			84,002
Total District Grants	**301,000**	**1,616**	**7,625,339**
TOTAL ALL GRANTS	**$ 426,000**	**$ 389,143**	**$ 12,923,285**