

HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT



Unaudited Actuals Fiscal Year 2017-2018

Board Meeting on September 6, 2018



CALIFORNIA
BUSINESS
for Education
EXCELLENCE



BOARD OF EDUCATION

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Note: The data contained herein is subject to change predicated on the final approved 2017-2018 California State Budget and represents our best estimates on the information available at this time.

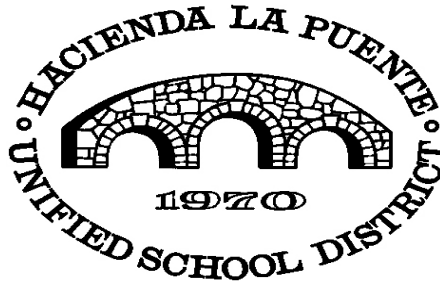
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Hacienda La Puente Unified School District

2017-2018 Unaudited Actuals



PURPOSE:

In compliance with the provisions of Education Code Section 42100, which states “On or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools”, each District Superintendent is required to prepare and submit the District’s Unaudited Actuals Financial Report to the Governing Board. The Board shall approve the report and send it to the Los Angeles County Office of Education (County Office) on or before September 15 every year. The County Superintendent shall verify the accuracy of the District’s Financial Report and shall transmit a copy to the State Superintendent of Public Instruction.

The official fund statement and supplemental forms out of the State of California’s Standardized Account Code Structure (SACS) software are all included in this report along with a summary and analysis.

EXECUTIVE SUMMARY:

The District ended the year in a financial position that was improved over originally projected District’s Adopted and Interim Budgets. Total revenues in the District General Fund were \$233,975,165, with \$39,537,078 coming from restricted resources. Total expenditures in the District General Fund were \$226,300,546, with \$57,217,079 in restricted programs.

The District’s fiscal year operations reduced unrestricted reserves by (\$9,288,493), which is an improvement over the unrestricted deficit spending amount of (\$12,338,809) projected in the Estimated Actuals in May 2018. Unrestricted reserves at the end of 2017-18 is \$31,424,640 of which \$2,051,536 is classified as Unspendable, \$1,448,148 have been Committed and \$27,924,956 have been Assigned for

future use. Assignments include \$4,000,000 for History Social Science textbook adoption, and \$2,000,000 that will be used for site improvement capital projects that had begun but not yet completed.

The 2017-18 General Fund combined restricted and unrestricted reserves beginning balance was \$65,626,548 and the ending balance increased to \$73,301,167. The District continued to maintain conservative levels of reserve.

The highlights of the District financials statement are as follows:

- The decrease in expenditures in the Unaudited Actuals is largely due to the timing of unfilled positions that are compounded with the saving in associated benefit accounts.
- There was also some savings due to unspent appropriations of one-time money to be spent in 2017-18 for capital projects along with unspent allocation of funds to school sites.
- In fiscal year 2017-18, bargaining units for certificated and classified employees received a 2.5% salary increases for 2017-18 and an additional 2.5% salary increases for 2018-19 as part of the two year settlement agreement.
- Attendance figures reported at the Second Principal Apportionment Certification were an Average Daily Attendance (ADA) amount of 17,691.58 which is 422.26 units less than the prior year. ADA calculations take the daily attendance counts and computes an average of student's attendance at school each year. The District continues to maintain a good Enrollment to ADA ratio of 96%.
- The benefits cap continues at the rate of \$11,900 per full time equivalent employee.
- The District continues to set aside funding for on-going projects and maintenance projects at various school sites.
- All funds ended with positive fund balances and were self-sufficient.

The General Fund ended the fiscal year with an ending balance of \$73.3 million. Of this amount, \$41.9 million is restricted funding and can only be used for program or grant specific purposes such as: Special

Education, After School Education and Safety (ASES), Lottery-Instructional Materials and California Clean Energy Jobs Act and various restricted local programs.

CONCLUSION:

The District's independent auditors will verify the 2017-18 unaudited actuals data and issue a report on their opinion, including any material findings, prior to December 15, 2018, and will be brought to the Board of Education at the November board meeting.

Staff recommends the Board of Education to certify the 2017-2018 Unaudited Actuals Financial Report at the Board Meeting dated September 6, 2018.

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept. 6, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$122,031,357.11
	Appropriations Subject to Limit	\$122,031,357.11
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	6.75%

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,691.58	17,712.12	18,113.84	17,127.85	17,115.00	17,662.43
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)	17,691.58	17,712.12	18,113.84	17,127.85	17,115.00	17,662.43
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	49.14	49.07	49.14	49.14	49.14	49.14
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	49.14	49.07	49.14	49.14	49.14	49.14
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,740.72	17,761.19	18,162.98	17,176.99	17,164.14	17,711.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	182,747,604.00	0.00	182,747,604.00	187,358,258.00	0.00	187,358,258.00	2.5%
2) Federal Revenue		8100-8299	5,314.32	11,115,722.57	11,121,036.89	0.00	10,215,867.00	10,215,867.00	-8.1%
3) Other State Revenue		8300-8599	9,989,939.48	23,474,194.10	33,464,133.58	12,430,694.00	22,339,421.00	34,770,115.00	3.9%
4) Other Local Revenue		8600-8799	1,695,228.51	4,947,161.74	6,642,390.25	770,470.00	37,659.00	808,129.00	-87.8%
5) TOTAL, REVENUES			194,438,086.31	39,537,078.41	233,975,164.72	200,559,422.00	32,592,947.00	233,152,369.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	78,105,144.50	17,946,903.17	96,052,047.67	83,913,733.00	15,947,322.00	99,861,055.00	4.0%
2) Classified Salaries		2000-2999	23,250,468.03	8,692,033.01	31,942,501.04	25,208,208.00	9,276,323.00	34,484,531.00	8.0%
3) Employee Benefits		3000-3999	36,590,094.28	16,418,180.72	53,008,275.00	44,600,665.00	15,254,231.00	59,854,896.00	12.9%
4) Books and Supplies		4000-4999	5,005,404.72	2,453,021.30	7,458,426.02	6,949,042.00	6,788,491.00	13,737,533.00	84.2%
5) Services and Other Operating Expenditures		5000-5999	13,480,840.19	8,216,961.93	21,697,802.12	17,187,269.00	5,625,865.00	22,813,134.00	5.1%
6) Capital Outlay		6000-6999	5,723,893.85	118,487.91	5,842,381.76	2,323,406.00	1,886,125.00	4,209,531.00	-27.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,610,841.29	1,779,726.57	4,390,567.86	500,000.00	564,384.00	1,064,384.00	-75.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,083,219.98)	1,591,764.24	(1,491,455.74)	(4,387,084.00)	2,531,987.00	(1,855,097.00)	24.4%
9) TOTAL, EXPENDITURES			161,683,466.88	57,217,078.85	218,900,545.73	176,295,239.00	57,874,728.00	234,169,967.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,754,619.43	(17,680,000.44)	15,074,618.99	24,264,183.00	(25,281,781.00)	(1,017,598.00)	-106.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,400,000.00	0.00	7,400,000.00	3,751,489.00	0.00	3,751,489.00	-49.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,643,112.15)	34,643,112.15	0.00	(22,033,435.00)	22,033,435.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,043,112.15)	34,643,112.15	(7,400,000.00)	(25,784,924.00)	22,033,435.00	(3,751,489.00)	-49.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,288,492.72)	16,963,111.71	7,674,618.99	(1,520,741.00)	(3,248,346.00)	(4,769,087.00)	-162.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,713,132.31	24,913,416.00	65,626,548.31	31,424,639.59	41,876,527.71	73,301,167.30	11.7%
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)			40,713,132.31	24,913,416.00	65,626,548.31	31,424,639.59	41,876,527.71	73,301,167.30	11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,713,132.31	24,913,416.00	65,626,548.31	31,424,639.59	41,876,527.71	73,301,167.30	11.7%
2) Ending Balance, June 30 (E + F1e)			31,424,639.59	41,876,527.71	73,301,167.30	29,903,898.59	38,628,181.71	68,532,080.30	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	1,998,656.32	0.00	1,998,656.32	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	2,880.00	0.00	2,880.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	41,876,527.71	41,876,527.71	0.00	38,675,390.94	38,675,390.94	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,448,148.68	0.00	1,448,148.68	1,448,148.68	0.00	1,448,148.68	0.0%
Donations	0000	9760	698,148.68		698,148.68				
Unused Vacation	0000	9760	750,000.00		750,000.00				
Unused Vacation	0000	9760				750,000.00		750,000.00	
Donations	0000	9760				698,148.68		698,148.68	
d) Assigned									
Other Assignments		9780	21,135,938.22	0.00	21,135,938.22	21,318,106.23	0.00	21,318,106.23	0.9%
Cash Flow	0000	9780	15,135,938.22		15,135,938.22				
Textbook Adoption-History/Science	0000	9780	4,000,000.00		4,000,000.00				
Site Improvement Projects	0000	9780	2,000,000.00		2,000,000.00				
Cash Flow	0000	9780				15,318,106.23		15,318,106.23	
Textbook Adoption-History/Science	0000	9780				4,000,000.00		4,000,000.00	
Site Improvement Projects	0000	9780				2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,789,016.37	0.00	6,789,016.37	7,137,643.68	0.00	7,137,643.68	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(47,209.23)	(47,209.23)	New

			2017-18 Unaudited Actuals			2018-19 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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,289,950.48	56,842,397.51	92,132,347.99				
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	50,000.00	0.00	50,000.00				
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	1,219,799.41	6,090,453.60	7,310,253.01				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	1,998,656.32	0.00	1,998,656.32				
7) Prepaid Expenditures		9330	2,880.00	0.00	2,880.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			38,561,286.21	62,932,851.11	101,494,137.32				
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	5,604,207.50	15,893,721.92	21,497,929.42				
2) Due to Grantor Governments		9590	1,519,743.55	0.00	1,519,743.55				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	12,695.57	5,162,601.48	5,175,297.05				
6) TOTAL, LIABILITIES			7,136,646.62	21,056,323.40	28,192,970.02				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			31,424,639.59	41,876,527.71	73,301,167.30				

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	125,721,717.45	0.00	125,721,717.45	135,169,335.00	0.00	135,169,335.00	7.5%
Education Protection Account State Aid - Current Year		8012	24,862,458.00	0.00	24,862,458.00	21,029,285.00	0.00	21,029,285.00	-15.4%
State Aid - Prior Years		8019	136,536.00	0.00	136,536.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	107,559.06	0.00	107,559.06	107,559.00	0.00	107,559.00	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	17,688,072.50	0.00	17,688,072.50	17,689,370.00	0.00	17,689,370.00	0.0%
Unsecured Roll Taxes		8042	67,630.14	0.00	67,630.14	67,630.00	0.00	67,630.00	0.0%
Prior Years' Taxes		8043	578,145.52	0.00	578,145.52	923,361.00	0.00	923,361.00	59.7%
Supplemental Taxes		8044	827,066.59	0.00	827,066.59	843,241.00	0.00	843,241.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	12,739,042.20	0.00	12,739,042.20	11,528,477.00	0.00	11,528,477.00	-9.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	983,459.62	0.00	983,459.62	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	35,916.92	0.00	35,916.92	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,747,604.00	0.00	183,747,604.00	187,358,258.00	0.00	187,358,258.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	0.00		0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			182,747,604.00	0.00	182,747,604.00	187,358,258.00	0.00	187,358,258.00	2.5%
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	3,398,443.00	3,398,443.00	0.00	3,481,306.00	3,481,306.00	2.4%
Special Education Discretionary Grants		8182	0.00	645,595.29	645,595.29	0.00	606,011.00	606,011.00	-6.1%
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	2,829.62	2,829.62	0.00	4,000.00	4,000.00	41.4%
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		4,579,845.70	4,579,845.70		4,431,604.00	4,431,604.00	-3.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		625,159.17	625,159.17		0.00	0.00	-100.0%
Title III, Part A, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		364,578.17	364,578.17		356,467.00	356,467.00	-2.2%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		1,358,299.62	1,358,299.62		1,207,255.00	1,207,255.00	-11.1%
Career and Technical Education	3500-3599	8290		140,972.00	140,972.00		129,224.00	129,224.00	-8.3%
All Other Federal Revenue	All Other	8290	5,314.32	0.00	5,314.32	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,314.32	11,115,722.57	11,121,036.89	0.00	10,215,867.00	10,215,867.00	-8.1%
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		9,264,695.00	9,264,695.00		9,284,566.00	9,284,566.00	0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,163,070.00	0.00	3,163,070.00	3,000,000.00	0.00	3,000,000.00	-5.2%
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	3,375,566.00	0.00	3,375,566.00	6,784,882.00	0.00	6,784,882.00	101.0%
Lottery - Unrestricted and Instructional Materials		8560	3,387,326.02	1,328,789.65	4,716,115.67	2,645,812.00	1,097,452.00	3,743,264.00	-20.6%
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		3,186,628.54	3,186,628.54		3,190,907.00	3,190,907.00	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		108,337.79	108,337.79		126,000.00	126,000.00	16.3%
California Clean Energy Jobs Act	6230	8590		1,136,677.00	1,136,677.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		312,904.12	312,904.12		2,484,975.00	2,484,975.00	694.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	63,977.46	8,136,162.00	8,200,139.46	0.00	6,155,521.00	6,155,521.00	-24.9%
TOTAL, OTHER STATE REVENUE			9,989,939.48	23,474,194.10	33,464,133.58	12,430,694.00	22,339,421.00	34,770,115.00	3.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,162,693.58	1,162,693.58	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	38,667.22	82,445.77	121,112.99	0.00	0.00	0.00	-100.0%
Interest		8660	1,121,031.52	0.00	1,121,031.52	770,470.00	0.00	770,470.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	1,100.00	0.00	1,100.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	5,360.26	5,360.26	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	119,381.74	119,381.74	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	534,429.77	3,577,280.39	4,111,710.16	0.00	37,659.00	37,659.00	-99.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,695,228.51	4,947,161.74	6,642,390.25	770,470.00	37,659.00	808,129.00	-87.8%
TOTAL, REVENUES			194,438,086.31	39,537,078.41	233,975,164.72	200,559,422.00	32,592,947.00	233,152,369.00	-0.4%

			2017-18 Unaudited Actuals			2018-19 Budget			
		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
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,790,980.00	10,162,772.15	72,953,752.15	66,901,748.00	8,602,754.00	75,504,502.00	3.5%
Certificated Pupil Support Salaries		1200	3,641,081.07	2,408,081.15	6,049,162.22	3,872,892.00	2,484,160.00	6,357,052.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,550,131.79	1,111,863.13	9,661,994.92	9,219,238.00	882,948.00	10,102,186.00	4.6%
Other Certificated Salaries		1900	3,122,951.64	4,264,186.74	7,387,138.38	3,919,855.00	3,977,460.00	7,897,315.00	6.9%
TOTAL, CERTIFICATED SALARIES			78,105,144.50	17,946,903.17	96,052,047.67	83,913,733.00	15,947,322.00	99,861,055.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	141,587.29	4,473,495.82	4,615,083.11	179,161.00	4,875,959.00	5,055,120.00	9.5%
Classified Support Salaries		2200	10,719,811.16	2,581,535.26	13,301,346.42	10,298,393.00	2,801,128.00	13,099,521.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,968,627.00	433,327.80	3,401,954.80	4,100,526.00	400,128.00	4,500,654.00	32.3%
Clerical, Technical and Office Salaries		2400	7,091,492.71	749,323.26	7,840,815.97	8,121,937.00	728,297.00	8,850,234.00	12.9%
Other Classified Salaries		2900	2,328,949.87	454,350.87	2,783,300.74	2,508,191.00	470,811.00	2,979,002.00	7.0%
TOTAL, CLASSIFIED SALARIES			23,250,468.03	8,692,033.01	31,942,501.04	25,208,208.00	9,276,323.00	34,484,531.00	8.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,132,301.23	9,327,385.88	20,459,687.11	13,771,543.00	7,506,592.00	21,278,135.00	4.0%
PERS		3201-3202	3,169,506.54	1,283,233.74	4,452,740.28	4,841,521.00	1,642,432.00	6,483,953.00	45.6%
OASDI/Medicare/Alternative		3301-3302	2,733,260.04	888,772.49	3,622,032.53	3,277,689.00	941,280.00	4,218,969.00	16.5%
Health and Welfare Benefits		3401-3402	12,759,017.19	3,123,945.64	15,882,962.83	15,139,820.00	3,442,145.00	18,581,965.00	17.0%
Unemployment Insurance		3501-3502	48,540.84	12,750.92	61,291.76	56,006.00	12,656.00	68,662.00	12.0%
Workers' Compensation		3601-3602	2,887,859.19	759,812.74	3,647,671.93	3,186,149.00	718,738.00	3,904,887.00	7.1%
OPEB, Allocated		3701-3702	3,859,609.25	1,022,279.31	4,881,888.56	4,327,937.00	990,388.00	5,318,325.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,590,094.28	16,418,180.72	53,008,275.00	44,600,665.00	15,254,231.00	59,854,896.00	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	111,712.01	924.60	112,636.61	1,227,302.00	3,904,961.00	5,132,263.00	4456.5%
Books and Other Reference Materials		4200	88,788.61	172,908.94	261,697.55	127,146.00	325,432.00	452,578.00	72.9%
Materials and Supplies		4300	3,472,805.54	1,829,832.77	5,302,638.31	4,467,458.00	2,048,088.00	6,515,546.00	22.9%
Noncapitalized Equipment		4400	1,332,098.56	449,354.99	1,781,453.55	1,127,136.00	510,010.00	1,637,146.00	-8.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,005,404.72	2,453,021.30	7,458,426.02	6,949,042.00	6,788,491.00	13,737,533.00	84.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,377,827.00	3,377,827.00	0.00	3,377,827.00	3,377,827.00	0.0%
Travel and Conferences		5200	232,614.05	119,416.92	352,030.97	322,949.00	184,122.00	507,071.00	44.0%
Dues and Memberships		5300	46,432.66	30,797.00	77,229.66	51,595.00	51,175.00	102,770.00	33.1%
Insurance		5400 - 5450	1,543,685.95	0.00	1,543,685.95	2,161,855.00	0.00	2,161,855.00	40.0%
Operations and Housekeeping Services		5500	4,859,451.78	104,220.58	4,963,672.36	6,496,650.00	85,000.00	6,581,650.00	32.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,446,422.27	590,872.48	3,037,294.75	1,742,055.00	232,899.00	1,974,954.00	-35.0%
Transfers of Direct Costs		5710	(200,283.25)	200,283.25	0.00	(65,873.00)	65,873.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,195.71)	(119,238.30)	(143,434.01)	(32,127.00)	(102,100.00)	(134,227.00)	-6.4%
Professional/Consulting Services and Operating Expenditures		5800	2,992,342.32	3,896,715.27	6,889,057.59	4,456,200.00	1,701,347.00	6,157,547.00	-10.6%
Communications		5900	1,584,370.12	16,067.73	1,600,437.85	2,053,965.00	29,722.00	2,083,687.00	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,480,840.19	8,216,961.93	21,697,802.12	17,187,269.00	5,625,865.00	22,813,134.00	5.1%

			2017-18 Unaudited Actuals			2018-19 Budget			
		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
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	1,318,843.83	0.00	1,318,843.83	110,428.00	0.00	110,428.00	-91.6%
Land Improvements		6170	1,910,806.91	0.00	1,910,806.91	398,785.00	0.00	398,785.00	-79.1%
Buildings and Improvements of Buildings		6200	1,549,277.48	90,844.75	1,640,122.23	1,184,294.00	161,500.00	1,345,794.00	-17.9%
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	944,965.63	27,643.16	972,608.79	25,000.00	1,630,000.00	1,655,000.00	70.2%
Equipment Replacement		6500	0.00	0.00	0.00	604,899.00	94,625.00	699,524.00	New
TOTAL, CAPITAL OUTLAY			5,723,893.85	118,487.91	5,842,381.76	2,323,406.00	1,886,125.00	4,209,531.00	-27.9%
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	7,943.00	7,943.00	0.00	8,827.00	8,827.00	11.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	291,405.57	291,405.57	0.00	140,000.00	140,000.00	-52.0%
Payments to County Offices		7142	507,497.07	0.00	507,497.07	500,000.00	27,000.00	527,000.00	3.8%
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	2,103,344.22	0.00	2,103,344.22	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	36,663.72	36,663.72	0.00	8,811.00	8,811.00	-76.0%
Other Debt Service - Principal		7439	0.00	1,443,714.28	1,443,714.28	0.00	379,746.00	379,746.00	-73.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,610,841.29	1,779,726.57	4,390,567.86	500,000.00	564,384.00	1,064,384.00	-75.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,591,764.24)	1,591,764.24	0.00	(2,531,987.00)	2,531,987.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,491,455.74)	0.00	(1,491,455.74)	(1,855,097.00)	0.00	(1,855,097.00)	24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,083,219.98)	1,591,764.24	(1,491,455.74)	(4,387,084.00)	2,531,987.00	(1,855,097.00)	24.4%
TOTAL, EXPENDITURES									
			161,683,466.88	57,217,078.85	218,900,545.73	176,295,239.00	57,874,728.00	234,169,967.00	7.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	7,400,000.00	0.00	7,400,000.00	3,751,489.00	0.00	3,751,489.00	-49.3%	
(b) TOTAL, INTERFUND TRANSFERS OUT			7,400,000.00	0.00	7,400,000.00	3,751,489.00	0.00	3,751,489.00	-49.3%	
OTHER SOURCES/USES										
SOURCES										
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(34,643,112.15)	34,643,112.15	0.00	(22,033,435.00)	22,033,435.00	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			(34,643,112.15)	34,643,112.15	0.00	(22,033,435.00)	22,033,435.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)										
			(42,043,112.15)	34,643,112.15	(7,400,000.00)	(25,784,924.00)	22,033,435.00	(3,751,489.00)	-49.3%	

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,531,414.90	2,523,126.00	64.8%
3) Other State Revenue		8300-8599	10,651,026.00	18,263,458.00	71.5%
4) Other Local Revenue		8600-8799	2,873,578.78	289,152.00	-89.9%
5) TOTAL, REVENUES			15,056,019.68	21,075,736.00	40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,926,893.73	7,459,499.00	51.4%
2) Classified Salaries		2000-2999	2,657,566.04	3,607,833.00	35.8%
3) Employee Benefits		3000-3999	2,986,475.91	4,623,638.00	54.8%
4) Books and Supplies		4000-4999	1,998,032.93	2,353,984.00	17.8%
5) Services and Other Operating Expenditures		5000-5999	4,898,648.92	4,572,425.00	-6.7%
6) Capital Outlay		6000-6999	2,067,163.66	3,993,567.00	93.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	775,489.27	841,039.00	8.5%
9) TOTAL, EXPENDITURES			20,310,270.46	27,451,985.00	35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,254,250.78)	(6,376,249.00)	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,254,250.78)	(6,376,249.00)	21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,164,677.17	40,910,426.39	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,164,677.17	40,910,426.39	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,164,677.17	40,910,426.39	-11.4%
2) Ending Balance, June 30 (E + F1e)			40,910,426.39	34,534,177.39	-15.6%
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	40,377,085.63	37,173,152.63	-7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	533,340.76	861,024.76	61.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,500,000.00)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,575,953.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	207,809.31		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,108,777.36		
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			43,892,540.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,982,114.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,982,114.18		
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)			40,910,426.39		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	696,687.90	627,019.00	-10.0%
All Other Federal Revenue	All Other	8290	834,727.00	1,896,107.00	127.2%
TOTAL, FEDERAL REVENUE			1,531,414.90	2,523,126.00	64.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	(5,631,578.00)	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	2,409.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	15,905,729.00	17,834,962.00	12.1%
All Other State Revenue	All Other	8590	374,466.00	428,496.00	14.4%
TOTAL, OTHER STATE REVENUE			10,651,026.00	18,263,458.00	71.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	110,797.72	0.00	-100.0%
Interest		8660	753,988.91	170,543.00	-77.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,597,947.55	71,744.00	-95.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	410,844.60	46,865.00	-88.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,873,578.78	289,152.00	-89.9%
TOTAL, REVENUES			15,056,019.68	21,075,736.00	40.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,426,967.22	5,927,057.00	73.0%
Certificated Pupil Support Salaries		1200	516,528.81	597,425.00	15.7%
Certificated Supervisors' and Administrators' Salaries		1300	834,195.78	722,102.00	-13.4%
Other Certificated Salaries		1900	149,201.92	212,915.00	42.7%
TOTAL, CERTIFICATED SALARIES			4,926,893.73	7,459,499.00	51.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	169,868.77	248,237.00	46.1%
Classified Support Salaries		2200	470,095.98	566,298.00	20.5%
Classified Supervisors' and Administrators' Salaries		2300	2,623.50	68,614.00	2515.4%
Clerical, Technical and Office Salaries		2400	1,122,301.26	1,555,181.00	38.6%
Other Classified Salaries		2900	892,676.53	1,169,503.00	31.0%
TOTAL, CLASSIFIED SALARIES			2,657,566.04	3,607,833.00	35.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,002,954.37	1,480,739.00	47.6%
PERS		3201-3202	409,532.15	646,260.00	57.8%
OASDI/Medicare/Alternative		3301-3302	270,332.02	382,752.00	41.6%
Health and Welfare Benefits		3401-3402	828,464.78	1,379,561.00	66.5%
Unemployment Insurance		3501-3502	3,674.70	5,507.00	49.9%
Workers' Compensation		3601-3602	216,159.33	314,824.00	45.6%
OPEB, Allocated		3701-3702	255,358.56	413,995.00	62.1%
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			2,986,475.91	4,623,638.00	54.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,676.65	0.00	-100.0%
Books and Other Reference Materials		4200	63,879.14	26,600.00	-58.4%
Materials and Supplies		4300	1,200,043.57	2,067,747.00	72.3%
Noncapitalized Equipment		4400	724,433.57	259,637.00	-64.2%
TOTAL, BOOKS AND SUPPLIES			1,998,032.93	2,353,984.00	17.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	71,513.67	113,097.00	58.1%
Dues and Memberships		5300	18,169.00	15,000.00	-17.4%
Insurance		5400-5450	26,360.27	21,000.00	-20.3%
Operations and Housekeeping Services		5500	472,512.43	727,500.00	54.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	991,259.80	119,700.00	-87.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,690.38	90,526.00	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	3,128,279.71	3,361,870.00	7.5%
Communications		5900	89,863.66	123,732.00	37.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,898,648.92	4,572,425.00	-6.7%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	5,000.00	New
Buildings and Improvements of Buildings		6200	2,036,229.91	3,919,600.00	92.5%
Equipment		6400	30,933.75	48,967.00	58.3%
Equipment Replacement		6500	0.00	15,000.00	New
TOTAL, CAPITAL OUTLAY			2,067,163.66	3,993,567.00	93.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	775,489.27	841,039.00	8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			775,489.27	841,039.00	8.5%
TOTAL, EXPENDITURES			20,310,270.46	27,451,985.00	35.2%

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

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,053,864.28	4,579,369.00	-9.4%
3) Other State Revenue		8300-8599	3,989,680.00	3,989,389.00	0.0%
4) Other Local Revenue		8600-8799	381,245.76	0.00	-100.0%
5) TOTAL, REVENUES			9,424,790.04	8,568,758.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,619,064.40	2,452,134.00	-6.4%
2) Classified Salaries		2000-2999	2,921,835.46	2,794,692.00	-4.4%
3) Employee Benefits		3000-3999	2,366,926.77	2,477,840.00	4.7%
4) Books and Supplies		4000-4999	280,329.62	239,226.00	-14.7%
5) Services and Other Operating Expenditures		5000-5999	386,259.82	205,989.00	-46.7%
6) Capital Outlay		6000-6999	532,758.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	225,206.06	398,877.00	77.1%
9) TOTAL, EXPENDITURES			9,332,380.13	8,568,758.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,409.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,409.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,222,656.76	1,315,066.67	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,222,656.76	1,315,066.67	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,222,656.76	1,315,066.67	7.6%
2) Ending Balance, June 30 (E + F1e)			1,315,066.67	1,315,066.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,005,137.24	1,005,137.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	309,929.43	309,929.43	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,424.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,724,383.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,727,808.30		
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	412,741.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			412,741.63		
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)			1,315,066.67		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,053,864.28	4,579,369.00	-9.4%
TOTAL, FEDERAL REVENUE			5,053,864.28	4,579,369.00	-9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,836,795.00	3,878,603.00	1.1%
All Other State Revenue	All Other	8590	152,885.00	110,786.00	-27.5%
TOTAL, OTHER STATE REVENUE			3,989,680.00	3,989,389.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,498.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	101,734.78	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	264,012.21	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,245.76	0.00	-100.0%
TOTAL, REVENUES			9,424,790.04	8,568,758.00	-9.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,781,073.87	1,826,381.00	2.5%
Certificated Pupil Support Salaries		1200	57,485.44	61,714.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	767,415.98	548,481.00	-28.5%
Other Certificated Salaries		1900	13,089.11	15,558.00	18.9%
TOTAL, CERTIFICATED SALARIES			2,619,064.40	2,452,134.00	-6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,308,740.29	1,436,244.00	9.7%
Classified Support Salaries		2200	233,717.50	213,332.00	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	169,412.86	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	497,830.14	454,360.00	-8.7%
Other Classified Salaries		2900	712,134.67	690,756.00	-3.0%
TOTAL, CLASSIFIED SALARIES			2,921,835.46	2,794,692.00	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	472,978.54	486,393.00	2.8%
PERS		3201-3202	467,245.35	532,080.00	13.9%
OASDI/Medicare/Alternative		3301-3302	264,846.05	256,016.00	-3.3%
Health and Welfare Benefits		3401-3402	795,000.04	841,727.00	5.9%
Unemployment Insurance		3501-3502	2,630.66	2,711.00	3.1%
Workers' Compensation		3601-3602	157,052.37	149,343.00	-4.9%
OPEB, Allocated		3701-3702	207,173.76	209,570.00	1.2%
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			2,366,926.77	2,477,840.00	4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212,246.40	174,870.00	-17.6%
Noncapitalized Equipment		4400	33,752.39	1,000.00	-97.0%
Food		4700	34,330.83	63,355.00	84.5%
TOTAL, BOOKS AND SUPPLIES			280,329.62	239,226.00	-14.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,012.26	9,700.00	-19.2%
Dues and Memberships		5300	4,010.00	2,750.00	-31.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	199,654.22	75,350.00	-62.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,922.42	19,644.00	-64.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,728.71	17,101.00	-33.5%
Professional/Consulting Services and Operating Expenditures		5800	87,216.64	79,263.00	-9.1%
Communications		5900	2,715.57	2,181.00	-19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,259.82	205,989.00	-46.7%
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	274,404.00	0.00	-100.0%
Equipment		6400	258,354.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			532,758.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	225,206.06	398,877.00	77.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,206.06	398,877.00	77.1%
TOTAL, EXPENDITURES			9,332,380.13	8,568,758.00	-8.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,721,528.20	10,789,916.00	23.7%
3) Other State Revenue		8300-8599	614,091.12	659,770.00	7.4%
4) Other Local Revenue		8600-8799	944,593.26	1,503,156.00	59.1%
5) TOTAL, REVENUES			10,280,212.58	12,952,842.00	26.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,801,671.51	4,209,049.00	10.7%
3) Employee Benefits		3000-3999	1,396,816.08	2,051,912.00	46.9%
4) Books and Supplies		4000-4999	4,330,443.15	6,803,826.00	57.1%
5) Services and Other Operating Expenditures		5000-5999	575,372.18	420,528.00	-26.9%
6) Capital Outlay		6000-6999	19,427.93	25,000.00	28.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	490,760.41	615,181.00	25.4%
9) TOTAL, EXPENDITURES			10,614,491.26	14,125,496.00	33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334,278.68)	(1,172,654.00)	250.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(334,278.68)	(1,172,654.00)	250.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,954,222.26	3,619,943.58	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,954,222.26	3,619,943.58	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,954,222.26	3,619,943.58	-8.5%
2) Ending Balance, June 30 (E + F1e)			3,619,943.58	2,447,289.58	-32.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,449.59	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	3,540,397.33	2,406,192.92	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	41,096.66	41,096.66	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,659,050.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,154.60		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,109,622.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	38,449.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,810,277.87		
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	190,334.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			190,334.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,619,943.58		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,688,591.49	10,789,916.00	24.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	32,936.71	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,721,528.20	10,789,916.00	23.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	614,091.12	659,770.00	7.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			614,091.12	659,770.00	7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	834,604.95	1,468,688.00	76.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	46,808.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	63,180.29	34,468.00	-45.4%
TOTAL, OTHER LOCAL REVENUE			944,593.26	1,503,156.00	59.1%
TOTAL, REVENUES			10,280,212.58	12,952,842.00	26.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,230,623.54	3,461,743.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	319,438.55	397,256.00	24.4%
Clerical, Technical and Office Salaries		2400	184,604.42	252,401.00	36.7%
Other Classified Salaries		2900	67,005.00	97,649.00	45.7%
TOTAL, CLASSIFIED SALARIES			3,801,671.51	4,209,049.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	436,970.07	759,294.00	73.8%
OASDI/Medicare/Alternative		3301-3302	279,148.72	320,917.00	15.0%
Health and Welfare Benefits		3401-3402	466,969.40	686,670.00	47.0%
Unemployment Insurance		3501-3502	1,842.68	2,099.00	13.9%
Workers' Compensation		3601-3602	108,697.47	119,557.00	10.0%
OPEB, Allocated		3701-3702	103,187.74	163,375.00	58.3%
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			1,396,816.08	2,051,912.00	46.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	140,713.17	190,631.00	35.5%
Noncapitalized Equipment		4400	71,359.88	44,000.00	-38.3%
Food		4700	4,118,370.10	6,569,195.00	59.5%
TOTAL, BOOKS AND SUPPLIES			4,330,443.15	6,803,826.00	57.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,708.62	12,928.00	92.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	176,013.95	22,000.00	-87.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	182,549.62	142,635.00	-21.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,014.92	26,600.00	56.3%
Professional/Consulting Services and Operating Expenditures		5800	189,433.32	212,365.00	12.1%
Communications		5900	3,651.75	4,000.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			575,372.18	420,528.00	-26.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	25,000.00	New
Equipment		6400	19,427.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,427.93	25,000.00	28.7%
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	490,760.41	615,181.00	25.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			490,760.41	615,181.00	25.4%
TOTAL, EXPENDITURES			10,614,491.26	14,125,496.00	33.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	0.00	-100.0%
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	88,698.53	0.00	-100.0%
5) TOTAL, REVENUES			1,088,698.53	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,853.27	43,601.00	119.6%
5) Services and Other Operating Expenditures		5000-5999	1,191,689.65	763,518.00	-35.9%
6) Capital Outlay		6000-6999	346,500.00	2,192,881.00	532.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,558,042.92	3,000,000.00	92.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(469,344.39)	(3,000,000.00)	539.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(469,344.39)	(3,000,000.00)	539.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,000,000.00	5,530,655.61	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,000,000.00	5,530,655.61	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,000,000.00	5,530,655.61	-7.8%
2) Ending Balance, June 30 (E + F1e)			5,530,655.61	2,530,655.61	-54.2%
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	5,530,655.61	2,530,655.61	-54.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,258,922.08		
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	30,211.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,289,133.11		
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	758,477.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			758,477.50		
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)			5,530,655.61		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,698.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,698.53	0.00	-100.0%
TOTAL, REVENUES			1,088,698.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,703.27	43,601.00	146.3%
Noncapitalized Equipment		4400	2,150.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,853.27	43,601.00	119.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,153,174.65	563,253.00	-51.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,515.00	200,265.00	420.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,191,689.65	763,518.00	-35.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	346,500.00	2,192,881.00	532.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			346,500.00	2,192,881.00	532.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,558,042.92	3,000,000.00	92.5%

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

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,058,530.04	0.00	-100.0%
5) TOTAL, REVENUES			1,058,530.04	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	42,240.00	New
3) Employee Benefits		3000-3999	0.00	9,498.00	New
4) Books and Supplies		4000-4999	0.00	3,200,000.00	New
5) Services and Other Operating Expenditures		5000-5999	291,814.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,571.26	16,927,820.00	86393.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			311,385.26	20,179,558.00	6380.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			747,144.78	(20,179,558.00)	-2800.9%
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	70,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,747,144.78	(20,179,558.00)	-128.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	70,747,144.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	70,747,144.78	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	70,747,144.78	New
2) Ending Balance, June 30 (E + F1e)			70,747,144.78	50,567,586.78	-28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	70,747,144.78	50,567,586.78	-28.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,372,801.24		
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	389,286.64		
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			70,762,087.88		
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	14,943.10		
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			14,943.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			70,747,144.78		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,058,530.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,058,530.04	0.00	-100.0%
TOTAL, REVENUES			1,058,530.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	42,240.00	New
TOTAL, CLASSIFIED SALARIES			0.00	42,240.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	7,650.00	New
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	617.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	25.00	New
Workers' Compensation		3601-3602	0.00	1,206.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	9,498.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,200,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,200,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	291,814.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			291,814.00	0.00	-100.0%
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	19,571.26	16,927,820.00	86393.3%
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			19,571.26	16,927,820.00	86393.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			311,385.26	20,179,558.00	6380.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	70,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			70,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,419.61	0.00	-100.0%
5) TOTAL, REVENUES			133,419.61	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,786.53	8,000.00	347.8%
3) Employee Benefits		3000-3999	173.85	2,428.00	1296.6%
4) Books and Supplies		4000-4999	0.00	556,267.00	New
5) Services and Other Operating Expenditures		5000-5999	35,053.02	497,573.00	1319.5%
6) Capital Outlay		6000-6999	1,209,924.88	14,095,255.00	1065.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,246,938.28	15,159,523.00	1115.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,113,518.67)	(15,159,523.00)	1261.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,113,518.67)	(15,159,523.00)	1261.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,921,939.86	15,808,421.19	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,921,939.86	15,808,421.19	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,921,939.86	15,808,421.19	-6.6%
2) Ending Balance, June 30 (E + F1e)			15,808,421.19	648,898.19	-95.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	15,808,421.19	648,898.19	-95.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,566,373.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,251,838.49		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,040.04		
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			15,879,251.58		
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	70,830.39		
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			70,830.39		
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)			15,808,421.19		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,419.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,419.61	0.00	-100.0%
TOTAL, REVENUES			133,419.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,786.53	8,000.00	347.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,786.53	8,000.00	347.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.84	1,264.00	150376.2%
OASDI/Medicare/Alternative		3301-3302	55.70	612.00	998.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.88	4.00	354.5%
Workers' Compensation		3601-3602	49.85	228.00	357.4%
OPEB, Allocated		3701-3702	66.58	320.00	380.6%
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			173.85	2,428.00	1296.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	73,849.00	New
Noncapitalized Equipment		4400	0.00	482,418.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	556,267.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,499.85	310,415.00	2040.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,553.17	187,158.00	810.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,053.02	497,573.00	1319.5%
CAPITAL OUTLAY					
Land		6100	260,587.48	7,308,499.00	2704.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	918,450.76	5,668,199.00	517.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,886.64	125,000.00	304.7%
Equipment Replacement		6500	0.00	993,557.00	New
TOTAL, CAPITAL OUTLAY			1,209,924.88	14,095,255.00	1065.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,246,938.28	15,159,523.00	1115.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	115,068.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,549,158.00	13,469,804.00	-34.5%
5) TOTAL, REVENUES			20,664,226.00	13,469,804.00	-34.8%
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	10,047,276.00	16,550,663.00	64.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,047,276.00	16,550,663.00	64.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,616,950.00	(3,080,859.00)	-129.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,616,950.00	(3,080,859.00)	-129.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,748,758.00	17,365,708.00	157.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,748,758.00	17,365,708.00	157.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,748,758.00	17,365,708.00	157.3%
2) Ending Balance, June 30 (E + F1e)			17,365,708.00	14,284,849.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,365,708.00	14,284,849.00	-17.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,365,708.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,365,708.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,365,708.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	115,068.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,068.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,590,506.00	12,948,766.00	2.8%
Unsecured Roll		8612	425,732.00	228,794.00	-46.3%
Prior Years' Taxes		8613	178,941.00	89,471.00	-50.0%
Supplemental Taxes		8614	332,043.00	166,022.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	14,022.00	0.00	-100.0%
Interest		8660	122,503.00	36,751.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	6,885,411.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,549,158.00	13,469,804.00	-34.5%
TOTAL, REVENUES			20,664,226.00	13,469,804.00	-34.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,327,467.00	7,234,359.00	210.8%
Bond Interest and Other Service Charges		7434	7,719,809.00	9,316,304.00	20.7%
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)			10,047,276.00	16,550,663.00	64.7%
TOTAL, EXPENDITURES			10,047,276.00	16,550,663.00	64.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208.14	0.00	-100.0%
5) TOTAL, REVENUES			208.14	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			208.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,287.14	13,495.28	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,287.14	13,495.28	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,287.14	13,495.28	1.6%
2) Ending Balance, June 30 (E + F1e)			13,495.28	13,495.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,495.28	13,495.28	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,421.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74.23		
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			13,495.28		
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	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)			13,495.28		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	208.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			208.14	0.00	-100.0%
TOTAL, REVENUES			208.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	354,344.44	0.00	-100.0%
5) TOTAL, REVENUES			354,344.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,628,450.00	3,999,639.00	10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,628,450.00	3,999,639.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,274,105.56)	(3,999,639.00)	22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,400,000.00	3,751,489.00	-49.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,400,000.00	3,751,489.00	-49.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,125,894.44	(248,150.00)	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,712,679.45	27,838,573.89	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,712,679.45	27,838,573.89	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,712,679.45	27,838,573.89	17.4%
2) Ending Balance, June 30 (E + F1e)			27,838,573.89	27,590,423.89	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	27,838,573.89	27,590,423.89	-0.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,720,440.67		
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	118,133.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,838,573.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,838,573.89		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	354,344.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			354,344.44	0.00	-100.0%
TOTAL, REVENUES			354,344.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,148,450.00	1,049,250.00	-8.6%
Other Debt Service - Principal		7439	2,480,000.00	2,950,389.00	19.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,628,450.00	3,999,639.00	10.2%
TOTAL, EXPENDITURES			3,628,450.00	3,999,639.00	10.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,400,000.00	3,751,489.00	-49.3%
(a) TOTAL, INTERFUND TRANSFERS IN			7,400,000.00	3,751,489.00	-49.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,400,000.00	3,751,489.00	-49.3%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,057,752.69	40,081,811.00	14.3%
5) TOTAL, REVENUES			35,057,752.69	40,081,811.00	14.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	249,637.71	277,024.00	11.0%
3) Employee Benefits		3000-3999	102,918.05	130,909.00	27.2%
4) Books and Supplies		4000-4999	1,299.37	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	29,153,435.65	32,282,370.00	10.7%
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			29,507,290.78	32,690,303.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,550,461.91	7,391,508.00	33.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,550,461.91	7,391,508.00	33.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,631,243.96	34,181,705.87	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,631,243.96	34,181,705.87	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,631,243.96	34,181,705.87	19.4%
2) Ending Net Position, June 30 (E + F1e)			34,181,705.87	41,573,213.87	21.6%
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	34,181,705.87	41,573,213.87	21.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	46,750,866.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	188,674.94		
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			46,939,541.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,716,428.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	41,406.91		
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			12,757,835.34		
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)			34,181,705.87		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	530,785.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	27,599,351.10	31,856,161.00	15.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,927,615.91	8,225,650.00	18.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,057,752.69	40,081,811.00	14.3%
TOTAL, REVENUES			35,057,752.69	40,081,811.00	14.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,919.58	168,820.00	15.7%
Clerical, Technical and Office Salaries		2400	103,718.13	108,204.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			249,637.71	277,024.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,740.82	50,141.00	29.4%
OASDI/Medicare/Alternative		3301-3302	18,270.01	21,192.00	16.0%
Health and Welfare Benefits		3401-3402	28,684.30	40,460.00	41.1%
Unemployment Insurance		3501-3502	122.80	139.00	13.2%
Workers' Compensation		3601-3602	7,114.67	7,895.00	11.0%
OPEB, Allocated		3701-3702	9,985.45	11,082.00	11.0%
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			102,918.05	130,909.00	27.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,299.37	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,299.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	329,988.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,823,447.65	32,282,370.00	12.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,153,435.65	32,282,370.00	10.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			29,507,290.78	32,690,303.00	10.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

	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	6,396,337.00		6,396,337.00			6,396,337.00
Work in Progress	2,897,127.00		2,897,127.00	1,229,438.00	1,670,620.00	2,455,945.00
Total capital assets not being depreciated	9,293,464.00	0.00	9,293,464.00	1,229,438.00	1,670,620.00	8,852,282.00
Capital assets being depreciated:						
Land Improvements	26,675,268.00	1.00	26,675,269.00	3,952,258.00	183,654.00	30,443,873.00
Buildings	362,304,623.00		362,304,623.00	7,409,870.00	284,432.00	369,430,061.00
Equipment	29,358,176.00		29,358,176.00	2,494,728.00	68,499.00	31,784,405.00
Total capital assets being depreciated	418,338,067.00	1.00	418,338,068.00	13,856,856.00	536,585.00	431,658,339.00
Accumulated Depreciation for:						
Land Improvements	(10,007,244.00)		(10,007,244.00)	(1,136,100.00)	(11,786.00)	(11,131,558.00)
Buildings	(111,165,659.00)		(111,165,659.00)	(8,560,578.00)	(20,217.00)	(119,706,020.00)
Equipment	(17,637,165.00)		(17,637,165.00)	(949,344.00)	(5,981.00)	(18,580,528.00)
Total accumulated depreciation	(138,810,068.00)	0.00	(138,810,068.00)	(10,646,022.00)	(37,984.00)	(149,418,106.00)
Total capital assets being depreciated, net	279,527,999.00	1.00	279,528,000.00	3,210,834.00	498,601.00	282,240,233.00
Governmental activity capital assets, net	288,821,463.00	1.00	288,821,464.00	4,440,272.00	2,169,221.00	291,092,515.00
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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB: Title I Part A	NCLB: Title I Part C Migr Educ	Spec Ed: IDEA Part B, Basic Local Assistance	Spec Ed: IDEA, Part B Preschool	Spec Ed: IDEA, Part B Preschool	Spec Ed: IDEA, Part B Preschool Local	Spec Ed: IDEA, Mental Health
	84.01	84.01	84.027	84.027	84.173	84.027A	84.027A
	3010	3010	3310	3311	3315	3320	3327
	8290	8285	8181	8181	8182	8182	8182
	01.0 30100.0	01.0 30610.0	01.0 33100.0	01.0 33110.0	01.0 33150.0	01.0 33200.0	01.0 33270.0
AWARD							
1. Prior Year Carryover	1,222,501.00						
2. a. Current Year Award	4,568,664.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00
b. Transferability (ESSA)							
c. Other Adjustments	25,448.00						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,594,112.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,816,613.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,222,501.00						
6. Cash Received in Current Year	3,135,251.00		2,204,039.00		49,995.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,357,752.00	0.00	2,204,039.00	0.00	49,995.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,579,846.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,579,846.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00
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)	(222,094.00)	(2,830.00)	(1,214,985.00)	(11,781.00)	(43,416.00)	(299,803.00)	(209,854.00)
a. Unearned Revenue	1,236,767.00						
b. Accounts Payable							
c. Accounts Receivable	1,458,861.00	2,830.00	1,214,985.00	11,781.00	43,416.00	299,803.00	209,854.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,236,767.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,236,767.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,579,846.00	2,830.00	3,419,024.00	11,781.00	93,411.00	299,803.00	209,854.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Spec Ed: IDEA, Part C Early Intervention	Spec Ed: IDEA Part C Early Intervention	VATEA IIC, Sec 131	NCLB: Title II, Part A, Tchr Quality	NCLB: Title IV Pt B 21st CCLC High School ASSETS	NCLB Title IV Pt B 21st CCLC	NCLB: Title III, Limited Engl Prof
	84.027A	84.173A	84.048	84.367	84.287	84.287	84.365
	3385	3395	3550	4035	4124	4124	4203
	8182	8182	8290	8290	8290	8290	8290
	01.0 33850.0	01.0 33950.0	01.0 35500.0	01.0 40350.0	01.0 41240.0	01.0 41240.0	01.0 42030.0
AWARD							
1. Prior Year Carryover		2,527.00		51,083.00			41,615.00
2. a. Current Year Award	40,000.00		140,972.00	592,137.00	500,000.00	675,000.00	367,491.00
b. Transferability (ESSA)							
c. Other Adjustments				891.00			27,930.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	40,000.00	0.00	140,972.00	593,028.00	500,000.00	675,000.00	395,421.00
3. Required Matching Funds/Other							
4. Total Available Award	40,000.00	2,527.00	140,972.00	644,111.00	500,000.00	675,000.00	437,036.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year				51,083.00			41,615.00
6. Cash Received in Current Year	30,000.00		73,407.00	532,715.00	500,000.00		199,889.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,000.00	0.00	73,407.00	583,798.00	500,000.00	0.00	241,504.00
EXPENDITURES							
9. Donor-Authorized Expenditures	40,000.00	2,527.00	140,972.00	625,159.00	500,000.00	675,000.00	364,578.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	40,000.00	2,527.00	140,972.00	625,159.00	500,000.00	675,000.00	364,578.00
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)	(10,000.00)	(2,527.00)	(67,565.00)	(41,361.00)	0.00	(675,000.00)	(123,074.00)
a. Unearned Revenue				18,952.00			72,458.00
b. Accounts Payable							
c. Accounts Receivable	10,000.00	2,527.00	67,565.00	60,313.00		675,000.00	195,532.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	18,952.00	0.00	0.00	72,458.00
15. If Carryover is allowed, enter line 14 amount here				18,952.00			72,458.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,000.00	2,527.00	140,972.00	625,159.00	500,000.00	675,000.00	364,578.00

FEDERAL PROGRAM NAME	Elementary and Secondary School Counseling	VATEA IIC Section 132	ABE & ESL	Adult Secondday Educ	EL Civics	PELL	PELL
FEDERAL CATALOG NUMBER	84.215	94.048	84.002A	84.002	84.002A		
RESOURCE CODE	55100	3555	3905	3913	3926	5810	5810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01.0 55100.0	11.0 35550.0	11.0 39050.0	11.0 39130.0	11.0 39260.0	11.0 58102.7	11.0 58102.8
AWARD							
1. Prior Year Carryover	24,606.00					509.00	
2. a. Current Year Award	158,694.00	696,688.00	272,286.00	38,380.00	159,168.00	37,266.00	502,784.00
b. Transferability (ESSA)		750.00					
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	158,694.00	697,438.00	272,286.00	38,380.00	159,168.00	37,266.00	502,784.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	183,300.00	697,438.00	272,286.00	38,380.00	159,168.00	37,775.00	502,784.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	24,606.00						
6. Cash Received in Current Year	82,646.00	140,629.00	134,284.00	14,309.00	60,499.00	37,775.00	307,368.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	107,252.00	140,629.00	134,284.00	14,309.00	60,499.00	37,775.00	307,368.00
EXPENDITURES							
9. Donor-Authorized Expenditures	183,300.00	697,438.00	272,286.00	38,380.00	159,168.00	37,775.00	327,118.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	183,300.00	697,438.00	272,286.00	38,380.00	159,168.00	37,775.00	327,118.00
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)	(76,048.00)	(556,809.00)	(138,002.00)	(24,071.00)	(98,669.00)	0.00	(19,750.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	76,048.00	556,809.00	138,002.00	24,071.00	98,669.00		19,750.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	175,666.00
15. If Carryover is allowed, enter line 14 amount here							175,666.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	183,300.00	697,438.00	272,286.00	38,380.00	159,168.00	37,775.00	327,118.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Federal Child Care	Head Start	Head Start T & TA	Head Start Supplemental Duration Start Up	CN: Fresh Fruit & Vegetable Prog	CN: Fresh Fruit & Vegetable Prog	TOTAL
AWARD							
1. Prior Year Carryover				431,203.00			1,774,044.00
2. a. Current Year Award	876,310.00	3,670,560.00	32,469.00	39,700.00	22,828.00	151,505.00	17,579,605.00
b. Transferability (ESSA)							750.00
c. Other Adjustments							54,269.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	876,310.00	3,670,560.00	32,469.00	39,700.00	22,828.00	151,505.00	17,634,624.00
4. Total Available Award							0.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	507,256.00	2,745,674.00	32,469.00	470,903.00	20,907.00	99,265.00	1,339,805.00
7. Contributed Matching Funds							11,379,280.00
8. Total Available (sum lines 5, 6, & 7)	507,256.00	2,745,674.00	32,469.00	470,903.00	20,907.00	99,265.00	12,719,085.00
EXPENDITURES							
9. Donor-Authorized Expenditures	876,310.00	3,670,560.00	32,469.00	470,903.00	22,828.00	151,505.00	17,904,825.00
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	876,310.00	3,670,560.00	32,469.00	470,903.00	22,828.00	151,505.00	17,904,825.00
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)	(369,054.00)	(924,886.00)	0.00	0.00	(1,921.00)	(52,240.00)	(5,185,740.00)
a. Unearned Revenue							1,328,177.00
b. Accounts Payable							0.00
c. Accounts Receivable	369,054.00	924,886.00			1,921.00	52,240.00	6,513,917.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	1,503,843.00
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)	876,310.00	3,670,560.00	32,469.00	470,903.00	22,828.00	151,505.00	17,904,825.00

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ASES	Emergency Repair Prog-Williams	ROC/P Appor- Pupil w/Disabilities	Career Technical Education	Workability I	TUPE 6-12	CSPP: State Preschool
AWARD							
1. Prior Year Carryover			19,241.00	2,820,381.00			
2. a. Current Year Award	3,186,629.00	582,825.00		744,123.00	239,103.00	126,000.00	4,125,591.00
b. Other Adjustments						(17,662.00)	(245,385.00)
c. Adj. Curr Yr Award (sum lines 2a & 2b)	3,186,629.00	582,825.00	0.00	744,123.00	239,103.00	108,338.00	3,880,206.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,186,629.00	582,825.00	19,241.00	3,564,504.00	239,103.00	108,338.00	3,880,206.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				2,820,381.00			
6. Cash Received in Current Year	2,867,966.00	582,825.00		744,123.00	128,035.00	20,317.00	3,496,502.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,867,966.00	582,825.00	0.00	3,564,504.00	128,035.00	20,317.00	3,496,502.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,186,629.00			312,904.00	239,103.00	108,338.00	3,880,206.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,186,629.00	0.00	0.00	312,904.00	239,103.00	108,338.00	3,880,206.00
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)	(318,663.00)	582,825.00	0.00	3,251,600.00	(111,068.00)	(88,021.00)	(383,704.00)
a. Unearned Revenue		582,825.00		3,251,600.00			
b. Accounts Payable							
c. Accounts Receivable	318,663.00				111,068.00	88,021.00	383,704.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	582,825.00	19,241.00	3,251,600.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		582,825.00	19,241.00	3,251,600.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,186,629.00	0.00	0.00	312,904.00	239,103.00	108,338.00	3,880,206.00

Hacienda La Puente Unified
 Los Angeles County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	2,839,622.00
2. a. Current Year Award	9,004,271.00
b. Other Adjustments	(263,047.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,741,224.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	11,580,846.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,820,381.00
6. Cash Received in Current Year	7,839,768.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	10,660,149.00
EXPENDITURES	
9. Donor-Authorized Expenditures	7,727,180.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,727,180.00
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)	2,932,969.00
a. Unearned Revenue	3,834,425.00
b. Accounts Payable	0.00
c. Accounts Receivable	901,456.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,853,666.00
15. If Carryover is allowed, enter line 14 amount here	3,853,666.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,727,180.00

2017-18 Unaudited Actuals
 FEDERAL AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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Hacienda La Puente Unified
 Los Angeles County

FEDERAL PROGRAM NAME	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER	Options	
RESOURCE CODE	93.778	
REVENUE OBJECT	5640	
LOCAL DESCRIPTION (if any)	8290	
	01.0 56400.0	
AWARD		
1. Prior Year Restricted Ending Balance	5,035.00	5,035.00
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)	5,035.00	5,035.00
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)	5,035.00	5,035.00

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	California Clean Energy Jobs	Educator Effectiveness	Prop 20 State Lottery	Special Education AB602	Special Ed: Mental Health	College Readiness Block Grant	Routine Restricted Maintenance
AWARD							
1. Prior Year Restricted Ending Balance	685,049.00	776,698.00	5,675,763.00	880,004.00		616,613.00	946,484.00
2. a. Current Year Award	1,136,677.00		1,328,790.00	9,267,508.00	1,105,196.00		6,743,706.00
b. Other Adjustments				2,547.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,136,677.00	0.00	1,328,790.00	9,270,055.00	1,105,196.00	0.00	6,743,706.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,821,726.00	776,698.00	7,004,553.00	10,150,059.00	1,105,196.00	616,613.00	7,690,190.00
REVENUES							
5. Cash Received in Current Year	1,136,677.00		793,294.00	9,267,579.00	429,412.00		6,743,706.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	535,496.00	2,476.00	675,784.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	535,496.00	2,476.00	675,784.00	0.00	0.00
8. Contributed Matching Funds				15,856,816.00			
9. Total Available (sum lines 5, 7c, & 8)	1,136,677.00	0.00	1,328,790.00	25,126,871.00	1,105,196.00	0.00	6,743,706.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,480,378.00	776,698.00	0.00	9,270,055.00	1,105,196.00	272,353.00	5,688,988.00
11. Non Donor-Authorized Expenditures				15,856,816.00			
12. Total Expenditures (line 10 plus line 11)	1,480,378.00	776,698.00	0.00	25,126,871.00	1,105,196.00	272,353.00	5,688,988.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	341,348.00	0.00	7,004,553.00	880,004.00	0.00	344,260.00	2,001,202.00

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STATE AWARDS,
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Hacienda La Puente Unified
Los Angeles County

STATE PROGRAM NAME	AEBG: Adult Ed Block Grant	Adults in Correctional Facilities	CD: Center Based Reserve	TOTAL
RESOURCE CODE	6391	6015	6130	
REVENUE OBJECT	8590	8311	8990	
LOCAL DESCRIPTION (if any)	11.0 63910.0	11.0 60150.0	12.0 61300.0	
AWARD				
1. Prior Year Restricted Ending Balance	101,982.00	11,231,406.00	120,390.00	21,034,389.00
2. a. Current Year Award	15,905,729.00	(5,629,169.00)	16,589.00	29,875,026.00
b. Other Adjustments				2,547.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,905,729.00	(5,629,169.00)	16,589.00	29,877,573.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	16,007,711.00	5,602,237.00	136,979.00	50,911,962.00
REVENUES				
5. Cash Received in Current Year	15,905,729.00	(5,629,169.00)	16,589.00	28,663,817.00
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	0.00	1,213,756.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,213,756.00
8. Contributed Matching Funds				15,856,816.00
9. Total Available (sum lines 5, 7c, & 8)	15,905,729.00	(5,629,169.00)	16,589.00	45,734,389.00
EXPENDITURES				
10. Donor-Authorized Expenditures	16,007,711.00			34,601,379.00
11. Non Donor-Authorized Expenditures				15,856,816.00
12. Total Expenditures (line 10 plus line 11)	16,007,711.00	0.00	0.00	50,458,195.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	5,602,237.00	136,979.00	16,310,583.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Quemetco, Inc 9010 8699 01.090150.0	Impressed Balance 9010 8699 01.0 90162.0	Arts Masters 9010 8699 01.0 90164.0	AP Fee Payment 9010 8699 01.0 90171.0	BTSA Training 9010 8699 01.0 90207.0	VISA Students 9010 8699 01.0 90208.0	ALCOA Temple Library 9010 8699 01.0 90210.0
AWARD							
1. Prior Year Restricted Ending Balance	9,413.00	3,682,811.00	2,946.00	12,848.00	12,918.23	1,195,894.00	20,181.00
2. a. Current Year Award	25,000.00			98,260.00		90,500.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	0.00	0.00	98,260.00	0.00	90,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	34,413.00	3,682,811.00	2,946.00	111,108.00	12,918.23	1,286,394.00	20,181.00
REVENUES							
5. Cash Received in Current Year	25,000.00			98,260.00		90,500.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	25,000.00	0.00	0.00	98,260.00	0.00	90,500.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	29,169.00			105,330.00		7,479.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	29,169.00	0.00	0.00	105,330.00	0.00	7,479.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,244.00	3,682,811.00	2,946.00	5,778.00	12,918.23	1,278,915.00	20,181.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	PSAT 9010 8699 01.0 90215.0	IB Projects 9010 8699 01.0 90216.0	Maker Space 9010 8699 01.0 90217.0	School Environmental Projects 9010 8699 01.0 90219.0	LPHS Centennial 9010 8699 01.0 90220.0	Kaiser Foundation 9010 8699 01.0 90227.0	Field Use Fees 9010 8699 01.0 90229.0
AWARD							
1. Prior Year Restricted Ending Balance	3,894.00	396.00	2,627.00	3,990,960.00	120.00	6,271.00	176,618.00
2. a. Current Year Award	1,943.00	14,179.00	20,000.00	6,000,000.00			94,996.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,943.00	14,179.00	20,000.00	6,000,000.00	0.00	0.00	94,996.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,837.00	14,575.00	22,627.00	9,990,960.00	120.00	6,271.00	271,614.00
REVENUES							
5. Cash Received in Current Year	1,943.00	14,179.00	20,000.00	6,000,000.00			94,996.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,943.00	14,179.00	20,000.00	6,000,000.00	0.00	0.00	94,996.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,199.00	11,535.00	2,605.00			6,271.00	6,277.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,199.00	11,535.00	2,605.00	0.00	0.00	6,271.00	6,277.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,638.00	3,040.00	20,022.00	9,990,960.00	120.00	0.00	265,337.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	DELL Technology Settlement	Professional Development Local	Arts For All Advancement	Koren Education Center-Ceda	VAPA	E-Rate	COPS Additional
	9010	9010	9010	9010	9010	9010	9010
	8699	8699	8699	8699	8699	8699/8980	8980
	01.0 90236.0	01.0 90239.0	01.0 90240.0	01.0 90244.0	01.0 90246.0	01.0 90247.0	01.0 90248.0
AWARD							
1. Prior Year Restricted Ending Balance	269,827.00	11,347.00		22,174.00	344,553.00	2,872,586.00	1,206,080.00
2. a. Current Year Award	40,449.00	9,288.00	18,800.00			2,598,204.00	6,000,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,449.00	9,288.00	18,800.00	0.00	0.00	2,598,204.00	6,000,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	310,276.00	20,635.00	18,800.00	22,174.00	344,553.00	5,470,790.00	7,206,080.00
REVENUES							
5. Cash Received in Current Year	40,449.00	9,288.00	18,800.00			2,598,204.00	6,000,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	40,449.00	9,288.00	18,800.00	0.00	0.00	2,598,204.00	6,000,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures		10,459.00	18,800.00	6,411.00	57,817.00		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	10,459.00	18,800.00	6,411.00	57,817.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	310,276.00	10,176.00	0.00	15,763.00	286,736.00	5,470,790.00	7,206,080.00

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LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Kaiser 9010 8699 01.0 90252.0	California SUMS Initiative 9010 8699 01.0 90253.0	Comm Redevelopment Fees 9010 8625 01.0 90254.0	TELA 9010 8699 01.0 90256.0	LACOE McKinney- Vento Mini Grant 9010 8699 01.0 90258.0	Cal Mental Health 9010 8699 01.0 90259.0	Arconic Foundation 9010 8699 11.0 90166.0
AWARD							
1. Prior Year Restricted Ending Balance			798,794.00				60,216.00
2. a. Current Year Award	10,000.00	25,000.00	1,162,694.00	12,500.00	2,097.00	5,000.00	60,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	25,000.00	1,162,694.00	12,500.00	2,097.00	5,000.00	60,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	25,000.00	1,961,488.00	12,500.00	2,097.00	5,000.00	120,216.00
REVENUES							
5. Cash Received in Current Year	10,000.00	25,000.00	1,162,694.00			3,750.00	60,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	12,500.00	2,097.00	1,250.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	12,500.00	2,097.00	1,250.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	10,000.00	25,000.00	1,162,694.00	12,500.00	2,097.00	5,000.00	60,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,000.00	9,770.00			2,097.00	5,000.00	30,873.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,000.00	9,770.00	0.00	0.00	2,097.00	5,000.00	30,873.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	15,230.00	1,961,488.00	12,500.00	0.00	0.00	89,343.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Adult Education 9010 8671/8699 11.0 90190.0	Asian American Adv Justice 9010 8699 11.0 90235.0	Local Program Settlement 9010 8699 11.0 90237.0	Adult Ed Fee Based Account 9010 8671 11.0 90245.0	EDD 9010 8990 11.0 90255.0	Child Dev Parent Fees 9010 8673 12.0 90168	Early Head Start
AWARD							
1. Prior Year Restricted Ending Balance	26,305,665.00	13,250.00	8,144,070.00			681,536.00	
2. a. Current Year Award	1,796,100.00	1,750.00		110,909.00	677,517.00	56,297.00	84,822.00
b. Other Adjustments						527.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,796,100.00	1,750.00	0.00	110,909.00	677,517.00	56,824.00	84,822.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	28,101,765.00	15,000.00	8,144,070.00	110,909.00	677,517.00	738,360.00	84,822.00
REVENUES							
5. Cash Received in Current Year	1,796,100.00	1,750.00		110,909.00	677,517.00	56,824.00	43,508.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	41,314.00
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	41,314.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,796,100.00	1,750.00	0.00	110,909.00	677,517.00	56,824.00	84,822.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,650,205.00	94.00		37,085.00	677,517.00		84,822.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,650,205.00	94.00	0.00	37,085.00	677,517.00	0.00	84,822.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,451,560.00	14,906.00	8,144,070.00	73,824.00	0.00	738,360.00	0.00

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Hacienda La Puente Unified
Los Angeles County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Early Headstart	QRIS Block Grant	QRIS (Facilities)	CSPP QRIS Quality Improvement	TOTAL
	9010	9010	9010	9010	
	8699	8699	8699	8699	
	12.0 90203.7	12.0 90242.0	12.0 90242.1	12.0 90257.0	
AWARD					
1. Prior Year Restricted Ending Balance		2,500.00	109,343.00		49,959,838.23
2. a. Current Year Award	110,661.00	40,000.00		28,000.00	19,194,966.00
b. Other Adjustments					527.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,661.00	40,000.00	0.00	28,000.00	19,195,493.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	110,661.00	42,500.00	109,343.00	28,000.00	69,155,331.23
REVENUES					
5. Cash Received in Current Year	110,661.00	40,000.00		28,000.00	19,138,332.00
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	0.00	0.00	57,161.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	57,161.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	110,661.00	40,000.00	0.00	28,000.00	19,195,493.00
EXPENDITURES					
10. Donor-Authorized Expenditures	110,661.00	40,000.00	13,564.00		2,935,040.00
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	110,661.00	40,000.00	13,564.00	0.00	2,935,040.00
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	2,500.00	95,779.00	28,000.00	66,220,291.23

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	96,052,047.67	301	0.00	303	96,052,047.67	305	2,954,023.50		307	93,098,024.17	309
2000 - Classified Salaries	31,942,501.04	311	159,474.59	313	31,783,026.45	315	1,839,982.43		317	29,943,044.02	319
3000 - Employee Benefits	53,008,275.00	321	4,901,056.79	323	48,107,218.21	325	1,876,702.56		327	46,230,515.65	329
4000 - Books, Supplies Equip Replace. (6500)	7,458,426.02	331	952,804.78	333	6,505,621.24	335	797,785.78		337	5,707,835.46	339
5000 - Services. . . & 7300 - Indirect Costs	20,206,346.38	341	1,170,236.00	343	19,036,110.38	345	5,438,069.85		347	13,598,040.53	349
TOTAL					201,484,023.95	365	TOTAL			188,577,459.83	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	72,418,881.21 375
2. Salaries of Instructional Aides Per EC 41011.						2100	4,615,083.11 380
3. STRS.						3101 & 3102	15,431,352.63 382
4. PERS.						3201 & 3202	810,844.04 383
5. OASDI - Regular, Medicare and Alternative.						3301 & 3302	1,477,812.83 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).						3401 & 3402	9,141,684.06 385
7. Unemployment Insurance.						3501 & 3502	37,459.93 390
8. Workers' Compensation Insurance.						3601 & 3602	2,234,217.70 392
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).							106,167,335.51 395
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).							2,479.55 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.							
14. TOTAL SALARIES AND BENEFITS.							106,164,855.96 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.							56.30%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')							

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.30%
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).	188,577,459.83
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	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	88,764,719.00		88,764,719.00	77,396,052.00	4,595,000.00	161,565,771.00	10,510,815.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	26,893,154.00		26,893,154.00		2,908,519.00	23,984,635.00	3,003,519.00
Capital Leases Payable	2,660,566.00		2,660,566.00		1,748,384.00	912,182.00	827,316.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	213,097,123.00		213,097,123.00	29,193,497.00	0.00	242,290,620.00	
Total/Net OPEB Liability	17,944,223.00	1,924,937.00	19,869,160.00	19,709,499.00	0.00	39,578,659.00	
Compensated Absences Payable	3,754,280.00		3,754,280.00	234,676.00	0.00	3,988,956.00	
Governmental activities long-term liabilities	353,114,065.00	1,924,937.00	355,039,002.00	126,533,724.00	9,251,903.00	472,320,823.00	14,341,650.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	226,300,545.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,108,084.57
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	128,264.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,842,381.76
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,480,378.00
4. Other Transfers Out	All	9200	7200-7299	2,103,344.22
5. Interfund Transfers Out	All	9300	7600-7629	7,400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				16,954,368.52
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	334,278.68
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)				198,572,371.32

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,761.19
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,180.13
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.)	210,421,468.44	11,579.25
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)	210,421,468.44	11,579.25
B. Required effort (Line A.2 times 90%)	189,379,321.60	10,421.33
C. Current year expenditures (Line I.E and Line II.B)	198,572,371.32	11,180.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	120,483,871.90		120,483,871.90			122,031,357.11
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,161.47		18,161.47			17,740.72
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	17,740.72		17,740.72	17,176.99		17,176.99
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)			17,740.72			17,176.99
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	107,559.06		107,559.06	107,559.00		107,559.00
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)	17,688,072.50		17,688,072.50	17,689,370.00		17,689,370.00
5. Unsecured Roll Taxes (Object 8042)	67,630.14		67,630.14	67,630.00		67,630.00
6. Prior Years' Taxes (Object 8043)	578,145.52		578,145.52	923,361.00		923,361.00
7. Supplemental Taxes (Object 8044)	827,066.59		827,066.59	843,241.00		843,241.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	12,739,042.20		12,739,042.20	11,528,477.00		11,528,477.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	35,916.92		35,916.92	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)	2,146,153.20		2,146,153.20	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,189,586.13	0.00	34,189,586.13	31,159,638.00	0.00	31,159,638.00
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)	34,189,586.13	0.00	34,189,586.13	31,159,638.00	0.00	31,159,638.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,995,839.76			2,294,039.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,995,839.76			2,294,039.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	150,584,175.45		150,584,175.45	156,198,620.00		156,198,620.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	136,536.00		136,536.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	150,720,711.45	0.00	150,720,711.45	156,198,620.00	0.00	156,198,620.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	233,975,164.72		233,975,164.72	233,152,369.00		233,152,369.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,121,031.52		1,121,031.52	770,470.00		770,470.00
APPROPRIATIONS LIMIT CALCULATIONS	2017-18 Actual			2018-19 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			120,483,871.90			122,031,357.11
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9768			0.9682
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			122,031,357.11			122,486,892.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			34,189,586.13			31,159,638.00
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)			2,128,886.40			2,061,238.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			89,837,610.74			93,621,293.84
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			89,837,610.74			93,621,293.84
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])			597,105.13			413,715.38
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,786,691.26			31,573,353.38
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)			89,240,505.61			93,207,578.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,786,691.26			
b. State Subventions (Line D8)			89,240,505.61			
c. Less: Excluded Appropriations (Line C23)			1,995,839.76			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			122,031,357.11			

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) 8,419,070.45
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) 167,701,864.70

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) 5.02%

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)	7,882,629.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,782,256.01
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	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)	1,281,873.62
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)	362.64
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)	13,947,121.45
9. Carry-Forward Adjustment (Part IV, Line F)	1,365,001.16
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,312,122.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	118,129,322.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,874,654.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,923,415.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,470,410.63
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	128,264.54
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)	897,811.06
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)	26,865.11
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	24,253,457.53
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)	6,861.36
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)	17,442,339.97
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,550,756.07
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,104,302.92
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)	226,808,461.58

**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) 6.15%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 6.75%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,947,121.45</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,309,739.75)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.97%) times Part III, Line B18); zero if negative	<u>1,365,001.16</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.97%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,365,001.16</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,365,001.16</u>

Approved indirect cost rate: 4.97%
Highest rate used in any program: 4.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,363,004.38	216,841.32	4.97%
01	3550	134,297.00	6,675.00	4.97%
01	4035	595,559.85	29,599.32	4.97%
01	4124	275,697.82	13,702.18	4.97%
01	4203	347,316.54	17,261.63	4.97%
01	5510	174,621.62	8,678.00	4.97%
01	6010	661,523.81	32,877.73	4.97%
01	6264	739,924.43	36,774.00	4.97%
01	6387	218,554.07	10,862.14	4.97%
01	6500	23,652,017.33	1,175,505.00	4.97%
01	6520	227,782.00	11,321.00	4.97%
01	6690	103,208.34	5,129.45	4.97%
01	7338	259,457.88	12,895.06	4.97%
01	9010	920,801.94	13,642.41	1.48%
11	3555	634,947.27	31,556.88	4.97%
11	6391	13,873,618.09	689,519.87	4.97%
11	9010	1,749,859.17	54,412.52	3.11%
12	5025	834,819.75	41,490.53	4.97%
12	6105	3,696,490.32	183,715.53	4.97%
13	5310	9,294,553.15	461,939.29	4.97%
13	5320	415,285.49	20,566.98	4.95%
13	5370	166,079.02	8,254.14	4.97%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,675,763.43	5,675,763.43
2. State Lottery Revenue	8560	3,387,326.02		1,328,789.65	4,716,115.67
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,387,326.02	0.00	7,004,553.08	10,391,879.10
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,400,000.00			2,400,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	987,326.02			987,326.02
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,387,326.02	0.00	0.00	3,387,326.02
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	7,004,553.08	7,004,553.08
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.

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	162.00	0.00	162.00	9.57		171.57
1110	Regular Education, K-12	102,423,506.58	56,602,094.55	159,025,601.13	9,394,848.41		168,420,449.54
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	31,185,104.80	4,078,290.20	35,263,395.00	2,083,276.20		37,346,671.20
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	178,960.46	0.00	178,960.46	10,572.55		189,533.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
-----	Food Services					5,974.28	5,974.28
-----	Enterprise					0.00	0.00
-----	Facilities Acquisition & Construction					7,903,195.75	7,903,195.75
-----	Other Outgo					11,790,567.86	11,790,567.86
Other Funds							
-----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,135,438.26		2,135,438.26
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,491,455.74)		(1,491,455.74)
-----	Total General Fund and Charter Schools Funds Expenditures	133,787,733.84	60,680,384.75	194,468,118.59	12,132,689.25	19,699,737.89	226,300,545.73

	-----Teacher Full-Time Equivalents-----				-----Classroom Units-----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	10,974,662.67 FTE Factor(s)	1,053,015.79 FTE Factor(s)	15,667,074.55 FTE Factor(s)	6,255,193.76 FTE Factor(s)	25,216,871.90 CU Factor(s)	7,224.00 CU Factor(s)	1,506,342.08 PT Factor(s)
3100 Alternative Schools	862.10	862.10	862.10	862.10	1,750.88	1,750.88	386.00
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							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	117.70	117.70	117.70	117.70			
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	979.80	979.80	979.80	979.80	1,750.88	1,750.88	386.00

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										2,032
1000-1999	Certificated Salaries	568,359.37	0.00	72,637.82	29,611.97	968,481.26	4,646,115.23	7,861,369.30		14,136,574.95
2000-2999	Classified Salaries	1,150,544.90	0.00	0.00	0.00	320,097.15	2,828,659.36	1,813,885.80		6,113,187.21
3000-3999	Employee Benefits	828,532.10	0.00	30,893.93	12,387.03	522,781.15	2,959,795.85	3,975,348.64		8,329,738.70
4000-4999	Books and Supplies	77,232.74	0.00	0.00	0.00	7,791.05	39,088.54	32,202.61		156,314.94
5000-5999	Services and Other Operating Expenditures	309,094.83	0.00	0.00	0.00	4,544.45	1,858,009.09	277,640.63		2,449,289.00
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	7,943.00	0.00		7,943.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,933,763.94	0.00	103,531.75	41,999.00	1,813,695.06	12,339,611.07	13,960,446.98	0.00	31,193,047.80
7310	Transfers of Indirect Costs	1,186,826.00	0.00	0.00	0.00	0.00	0.00	0.00		1,186,826.00
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	4,078,290.19	0.00	0.00	0.00	0.00	0.00	0.00		4,078,290.19
	Total Indirect Costs and PCR Allocations	5,265,116.19	0.00	103,531.75	41,999.00	1,813,695.06	12,339,611.07	13,960,446.98	0.00	5,265,116.19
TOTAL COSTS		8,198,880.13	0.00	103,531.75	41,999.00	1,813,695.06	12,339,611.07	13,960,446.98	0.00	36,458,163.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	306,686.81	0.00	0.00		306,686.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	230,237.79	921,186.24	1,370,921.03		2,522,345.06
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	180,238.53	346,264.44	468,484.16		994,987.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,527.29	0.00	0.00	0.00	0.00	209,854.00	0.00		212,381.29
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	2,527.29	0.00	0.00	0.00	717,163.13	1,477,304.68	1,839,405.19	0.00	4,036,400.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECT 8980		2,527.29	0.00	0.00	0.00	717,163.13	1,477,304.68	1,839,405.19	0.00	4,036,400.29
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										32,362.00
										4,004,038.29

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	568,359.37	0.00	72,637.82	29,611.97	651,794.45	4,646,115.23	7,861,369.30		13,829,888.14
2000-2999	Classified Salaries	1,150,544.90	0.00	0.00	0.00	89,859.36	1,907,473.12	442,964.77		3,590,842.15
3000-3999	Employee Benefits	828,532.10	0.00	30,893.93	12,387.03	342,542.62	2,613,531.41	3,508,864.48		7,334,751.57
4000-4999	Books and Supplies	77,232.74	0.00	0.00	0.00	7,791.05	39,088.54	32,202.61		156,314.94
5000-5999	Services and Other Operating Expenditures	306,567.54	0.00	0.00	0.00	4,544.45	1,648,155.09	277,640.63		2,236,907.71
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	7,943.00	0.00		7,943.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,931,236.65	0.00	103,531.75	41,999.00	1,086,531.93	10,862,306.39	12,121,041.79	0.00	27,156,647.51
7310	Transfers of Indirect Costs	1,186,826.00	0.00	0.00	0.00	0.00	0.00	0.00		1,186,826.00
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	4,078,290.19								4,078,290.19
	Total Indirect Costs and PCR Allocations	5,265,116.19								5,265,116.19
	TOTAL BEFORE OBJECT 8980	8,196,352.84	0.00	103,531.75	41,999.00	1,086,531.93	10,862,306.39	12,121,041.79	0.00	32,421,763.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	786,117.15	0.00	0.00	0.00	0.00	0.00	0.00		786,117.15
3000-3999	Employee Benefits	433,696.03	0.00	0.00	0.00	0.00	0.00	0.00		433,696.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,219,813.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,219,813.18
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	1,219,813.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,219,813.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
TOTAL COSTS										
										32,362.00
										15,867,044.64
										17,119,219.82

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	618,861.00	0.00	103,784.00	29,569.00	1,152,671.00	4,314,513.00	6,663,654.00		12,883,052.00
2000-2999	Classified Salaries	1,391,553.00	0.00	0.00	0.00	376,647.00	2,882,310.00	2,182,617.00		6,813,127.00
3000-3999	Employee Benefits	1,034,520.00	0.00	41,286.00	11,880.00	666,898.00	3,223,937.00	3,923,112.00		8,901,633.00
4000-4999	Books and Supplies	146,520.00	0.00	0.00	0.00	18,800.00	87,500.00	262,349.00		515,169.00
5000-5999	Services and Other Operating Expenditures	243,962.00	0.00	0.00	0.00	96,700.00	630,037.00	276,290.00		1,246,989.00
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	8,827.00	0.00		8,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,435,416.00	0.00	145,070.00	41,449.00	2,311,716.00	11,147,124.00	13,288,022.00	0.00	30,368,797.00
7310	Transfers of Indirect Costs	2,223,140.00	0.00	0.00	0.00	0.00	0.00	0.00		2,223,140.00
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	2,223,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,223,140.00
	TOTAL COSTS	5,658,556.00	0.00	145,070.00	41,449.00	2,311,716.00	11,147,124.00	13,288,022.00	0.00	32,591,937.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	618,861.00	0.00	103,784.00	29,569.00	843,204.00	4,314,513.00	6,663,654.00		12,573,585.00
2000-2999	Classified Salaries	1,391,553.00	0.00	0.00	0.00	158,381.00	2,285,824.00	727,512.00		4,543,270.00
3000-3999	Employee Benefits	1,034,520.00	0.00	41,286.00	11,880.00	443,632.00	2,909,605.00	3,157,046.00		7,597,969.00
4000-4999	Books and Supplies	146,520.00	0.00	0.00	0.00	18,800.00	87,500.00	262,349.00		515,169.00
5000-5999	Services and Other Operating Expenditures	243,962.00	0.00	0.00	0.00	96,700.00	425,708.00	276,290.00		1,042,660.00
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	8,827.00	0.00		8,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,435,416.00	0.00	145,070.00	41,449.00	1,560,717.00	10,011,977.00	11,086,851.00	0.00	26,281,480.00
7310	Transfers of Indirect Costs	2,223,140.00	0.00	0.00	0.00	0.00	0.00	0.00		2,223,140.00
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	2,223,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,223,140.00
	TOTAL BEFORE OBJECT 8980	5,658,556.00	0.00	145,070.00	41,449.00	1,560,717.00	10,011,977.00	11,086,851.00	0.00	28,504,620.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										28,504,620.00

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, 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	1,022,305.00	0.00	0.00	0.00	0.00	0.00	0.00		1,022,305.00
3000-3999	Employee Benefits	595,582.00	0.00	0.00	0.00	0.00	0.00	0.00		595,582.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,617,887.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,617,887.00
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	1,617,887.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,617,887.00
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)									16,267,747.00
	TOTAL COSTS									17,885,634.00

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

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Unaudited Actuals
2018-19 Budget
Technical Review Checks

Hacienda La Puente Unified

Los Angeles 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)
- 0 - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- | | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |

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**

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

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

INTRA-FD-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
01	6230	-47,209.23

Explanation: Budget included estimated carry over. A budget revision will be submitted for correction.

Total of negative resource balances for Fund 01 -47,209.23

11	6391	-3,500,000.00
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Explanation: Budget included estimated carry-over. A budget revision will be submitted for correction.

Total of negative resource balances for Fund 11 -3,500,000.00

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-47,209.23

Explanation: Budget included estimated carry over. A budget revision will be submitted for correction.

11	6391	9790	-3,500,000.00
----	------	------	---------------

Explanation: Budget included estimated carry over. A budget revision will be

submitted for correction.

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.

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Hacienda La Puente Unified

Los Angeles 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)
- 0 - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- | | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |

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

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

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

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

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

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

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

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

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

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

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) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
11	6015	8311	-5,631,578.00

Explanation:Correction to P/Y revenue transfer from Fund 01.0 to Fund 11.0

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

FUND	RESOURCE	VALUE
11	6015	-5,629,169.00

Explanation:Correction to P/Y revenue transfer from Fund 01.0 to Fund 11.0

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) should not exceed the LEA's approved indirect cost rate. PASSED

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.