

2018-2019
Unaudited Actuals
Financial Report



Made in
Hayward

Hechos en
Hayward

September 11, 2019 Board Meeting

Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544

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History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Mission, Vision, and Strategic Plan

Mission Statement

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Vision Statement

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

2019-2022 Strategic Plan Focus Areas



- **Deeper Learning**

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive.



- **Relationship-Centered Schools**

Increase student access to social-emotional supports with a focus on equity.



- **Service Excellence**

Provide positive experiences at our sites for our diverse community.



- **Operational Sustainability**

Implement facilities, safety, and technology plans that are equitable and sustainable.

Board of Trustees

Dr. Robert Carlson, President
Dr. Annette Walker, Vice-President
Mr. Ken Rawdon, Clerk
Dr. Luis Reynoso, Trustee
Dr. April Oquenda, Trustee

Board Priorities

1. Financial and Operational decisions will be driven by student success and district priorities and goals.
2. Ensure ALL students graduate college and/or career ready.
3. To create a safe and positive school climate.
4. Engage students, families, staff, and community to support student achievement and success.

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Dr. Peter Parenti
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Mr. Fernando Yanez
Executive Director, Classified and Personnel Commission

Ms. Vickie Chang
Director II, Business Support Services

Locations

Elementary School Sites

Bowman Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 301

Burbank Elementary School
222 Burbank Street
Hayward, CA 94541
Phone: (510) 723-3805
Enrollment: 867

Cherryland Elementary School
456 Laurel Avenue
Hayward, CA 94541
Phone: (510) 723-3810
Enrollment: 746

East Avenue Elementary School
2424 East Avenue
Hayward, CA 94542
Phone: (510) 723-3815
Enrollment: 568

Eden Gardens Elementary School
2184 Thayer Avenue
Hayward, CA 94545
Phone: (510) 723-3820
Enrollment: 552

Eldridge Elementary School
26825 Eldridge Avenue
Hayward, CA 94544
Phone: (510) 723-3825
Enrollment: 378

Fairview Elementary School
23515 Maud Avenue
Hayward, CA 94541
Phone: (510) 723-3830
Enrollment: 549

Faith Ringgold Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 132

Glassbrook Elementary School
975 Schafer Road
Hayward, CA 94544
Phone: (510) 723-3835
Enrollment: 515

Harder Elementary School
585 Willow Avenue
Hayward, CA 94541
Phone: (510) 723-3840
Enrollment: 569

Longwood Elementary School
850 Longwood Avenue
Hayward, CA 94541
Phone: (510) 723-3850
Enrollment: 651

Lorin Eden Elementary School
27790 Portsmouth Avenue
Hayward, CA 94545
Phone: (510) 723-3855
Enrollment: 389

Palma Ceia Elementary School
27679 Melbourne Avenue
Hayward, CA 94545
Phone: (510) 723-3870
Enrollment: 551

Park Elementary School
411 Larchmont Street
Hayward, CA 94544
Phone: (510) 723-3875
Enrollment: 532

Ruus Elementary School
28027 Dickens Avenue
Hayward, CA 94544
Phone: (510) 723-3885
Enrollment: 486

Schafer Park Elementary School
26268 Flamingo Avenue
Hayward, CA 94544
Phone: (510) 723-3895
Enrollment: 778

Southgate Elementary School
26601 Calaroga Avenue
Hayward, CA 94545
Phone: (510) 723-3905
Enrollment: 677

Stonebrae Elementary School
28761 Hayward Boulevard
Hayward, CA 94542
Phone: (510) 723-3910
Enrollment: 745

Strobridge Elementary School
21400 Bedford Drive
Castro Valley, CA 94546
Phone: (510) 723-3915
Enrollment: 492

Treeview Elementary School
30565 Treeview Street
Hayward, CA 94544
Phone: (510) 723-3925
Enrollment: 461

Tyrrell Elementary School
27000 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3935
Enrollment: 675

Middle School Sites

Bret Harte Middle School (7-8)
1047 E Street
Hayward, CA 94541
Phone: (510) 723-3100
Enrollment: 605

Cesar Chavez Middle School (7-8)
27845 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3110
Enrollment: 554

ML King Middle School (7-8)
26890 Holly Hill Avenue
Hayward, CA 94545
Phone: (510) 723-3120
Enrollment: 757

Ochoa Middle School (7-8)
2121 Depot Road
Hayward, CA 94545
Phone: (510) 723-3130
Enrollment: 588

Winton Middle School (7-8)
119 Winton Avenue
Hayward, CA 9454
Phone: (510) 723-3140
Enrollment: 505

High School Sites

Brenkwitz High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160
Enrollment: 161

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180
Enrollment: 1,638

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180
Enrollment: 1,979

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190
Enrollment: 1,424

Other HUSD Programs and Administrative Offices

Hayward Center for Education and
Careers
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

John Muir Preschool /
Parent HUB
24823 Soto Road
Hayward, CA 94544
Phone: (510) 723-3857

Student Information & Assessment
Center
27211 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3900

Highland Academy (Special Ed)
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845

Helen Turner Children's
Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

District M&O Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

HUSD Owned, but not operated sites

Leadership Public School
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Eden Area ROP
2560 Darwin Street
Hayward, CA 94541
Phone: (510) 293-2900

Peixoto Head Start
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30 and during the months of May and June each year, the District finalizes its budget for the coming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions are based on current legislation, recent official guidance from Federal, State, or Local agencies, current data, professional demographic studies, historical trends on enrollment and staffing, and District plans and priorities for the upcoming budget years.

The Alameda County Office of Education will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Only the two required Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards.

The Unaudited Actuals Report is a set of financial statements after the fiscal year has closed, as all previous financial reports for the fiscal year are based on projections. It is called Unaudited Actuals because annually an external auditor reviews the financials and subsequently issues an audit report formally closing that fiscal year's financials.

Enrollment and Attendance

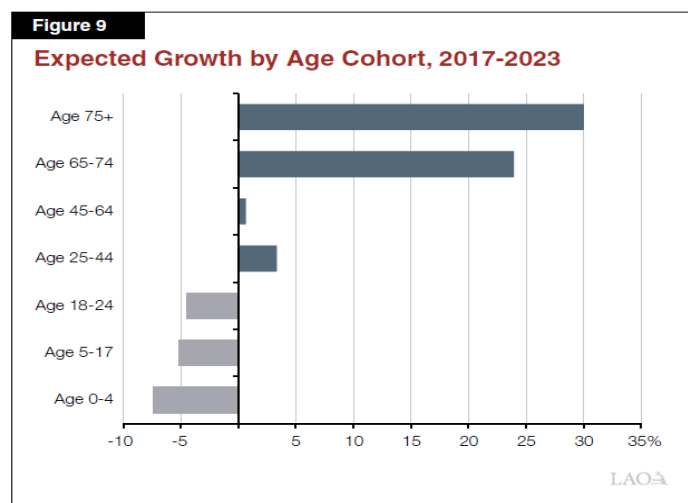
The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Attendance % of Enrollment
2015/16	20,947	(49)	19,930.90	95%
2016/17	20,771	(176)	19,731.99	95%
2017/18	20,429	(342)	19,404.90	95%
2018/19	19,911	(518)	18,817.49	95%
2019/20	19,624	(287)	18,636.27	95%
2020/21	19,272	(352)	18,299.94	95%
2021/22	18,992	(280)	18,036.31	95%

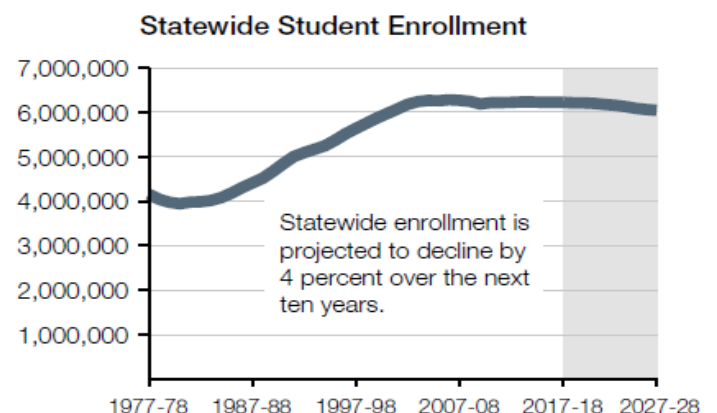
Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income.



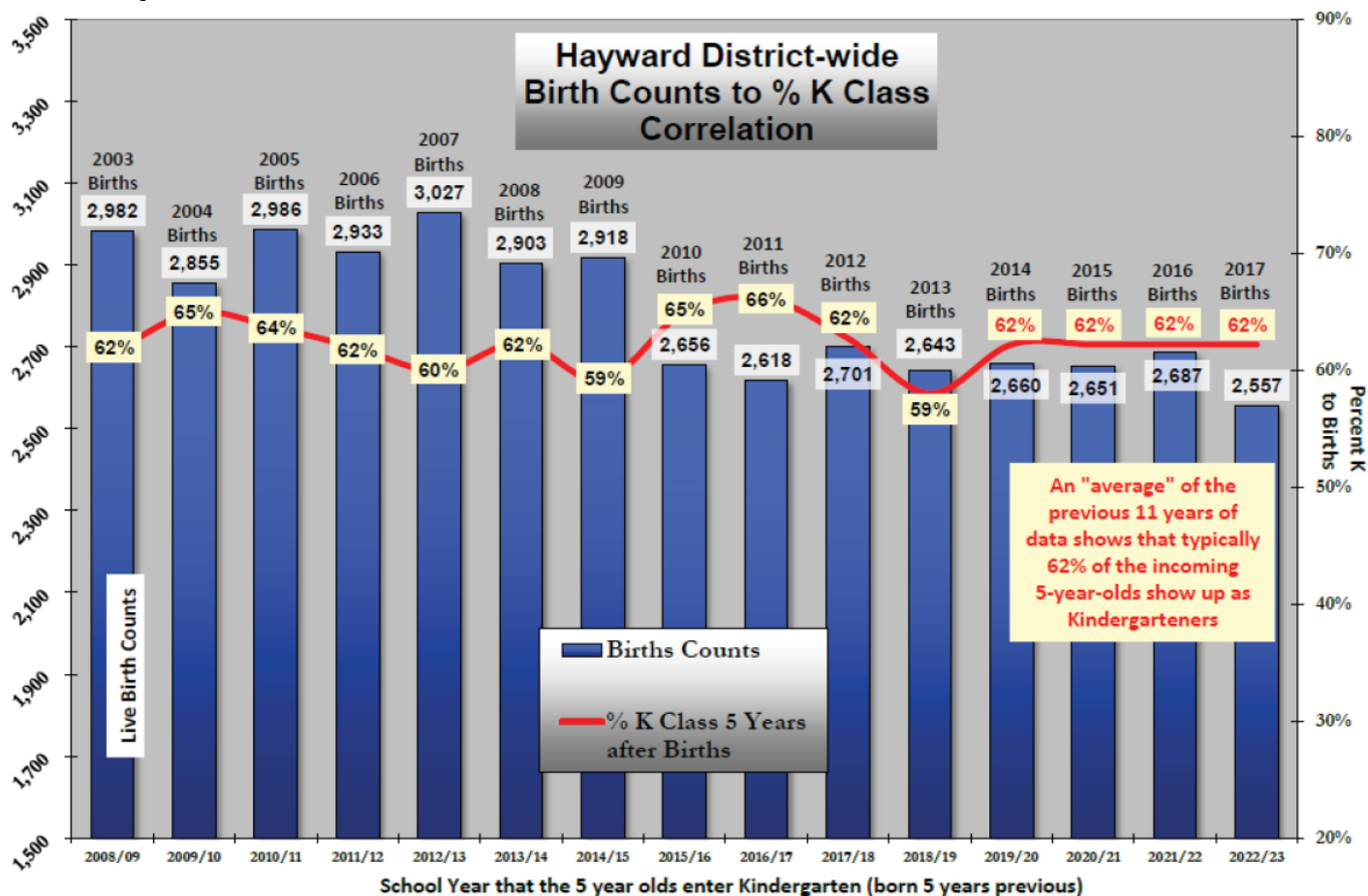
A dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

Legislative Analysts' Office 2019-20 Budget: California's Fiscal Outlook

Currently, even a 1% change in attendance rates would be a \$2.3M change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.



The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.



This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

Summary of Enrollment from Fall 2012 to Fall 2018 and Projected Enrollment to 2025 Less Non-Public Schools and Non TK-12 Program(s)															2018 to 2025 Difference	
Grade Spans	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	#	%
TK-6	12,546	12,651	12,600	12,565	12,432	12,123	11,613	11,436	11,226	11,087	10,910	10,778	10,620	10,585	(1,028)	-8.90%
7-8	3,215	3,137	3,153	3,216	3,080	3,009	3,043	2,877	2,763	2,778	2,702	2,638	2,630	2,526	(517)	-17.00%
9-12	5,006	5,030	5,003	4,968	5,160	5,174	5,177	5,224	5,196	5,039	4,925	4,787	4,615	4,573	(604)	-11.70%
TK-12 Total	20,767	20,818	20,756	20,749	20,672	20,306	19,833	19,537	19,185	18,905	18,536	18,202	17,865	17,685	(2,148)	-10.80%

Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then we have seen variable levels of enrollment decline since then.

(Projected 2019-20 through 2025-26)



To show consistency in the enrollment numbers of each year, Transitional Kindergarten was not included as it was a new age group in 2012 that phased in over several years.

The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

Enrollment (without Charters)	2018-19	2017-18	2016-17	2015-16	2014-15	Five Year Change	% Change
Alameda	9,380	9,503	9,483	9,455	9,499	(119)	-1%
Castro Valley	9,258	9,312	9,358	9,366	9,361	(103)	-1%
Dublin	12,063	11,294	10,680	9,965	9,151	2,912	24%
Hayward	19,911	20,429	20,771	20,947	20,996	(1,085)	-5%
Livermore	13,740	13,765	12,924	12,519	12,540	1,200	9%
New Haven	11,316	11,613	11,893	12,171	12,459	(1,143)	-10%
Newark	5,779	5,913	5,845	6,013	6,196	(417)	-7%
Oakland	36,708	37,096	36,814	37,124	37,096	(388)	-1%
Pleasanton	15,036	14,864	14,778	14,754	14,768	268	2%
San Leandro	8,926	8,880	8,638	8,560	8,617	309	3%
San Lorenzo	10,201	10,496	10,730	10,990	11,135	(934)	-9%

Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

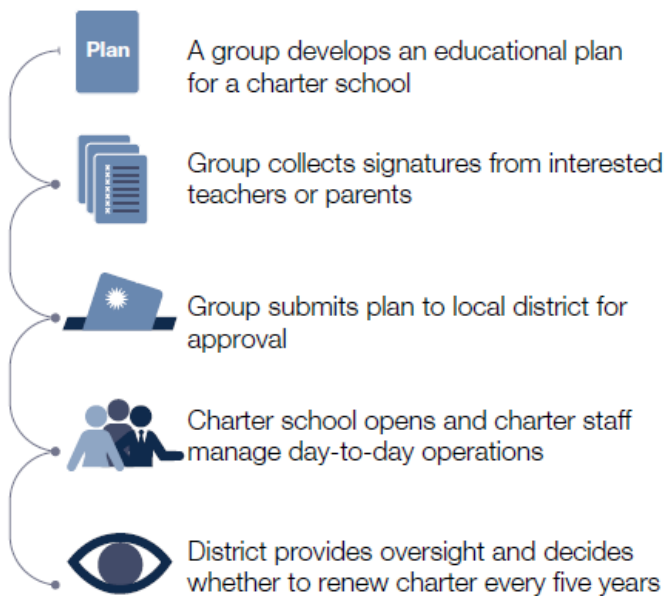
District Sponsored Charter Schools	Grades	2014-15	2015-16	2016-17	2017-18	2018-19	Five Year Change
Golden Oak Montessori of Hayward	K - 8	209	222	239	249	250	41
Knowledge Enlightens You (KEY) Academy	K - 8	263	521	559	557	555	292
Impact Academy of Arts & Technology	6 - 12	468	462	587	708	858	390
Leadership Public Schools - Hayward	9 - 12	507	533	578	593	623	116
Silver Oak High Public Montessori Charter	9 - 12	112	161	188	198	229	117
Total		1,559	1,899	2,151	2,305	2,515	956

Hayward Collegiate is a new charter school sponsored by the Alameda County Office of Education to begin operations in 2019-20 and will open as a TK – 1 school.

As noted in the Locations section of the report, Golden Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

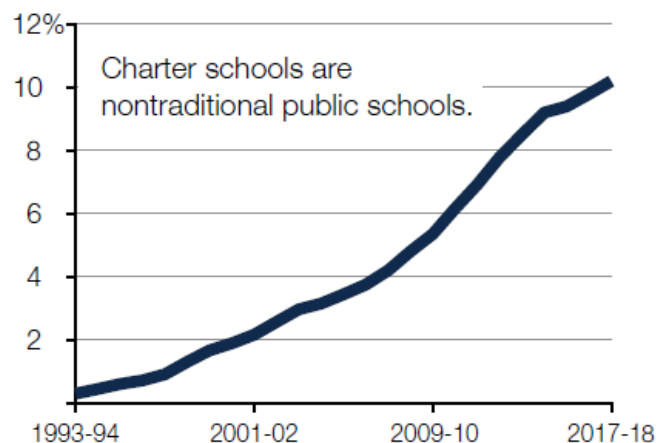
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment

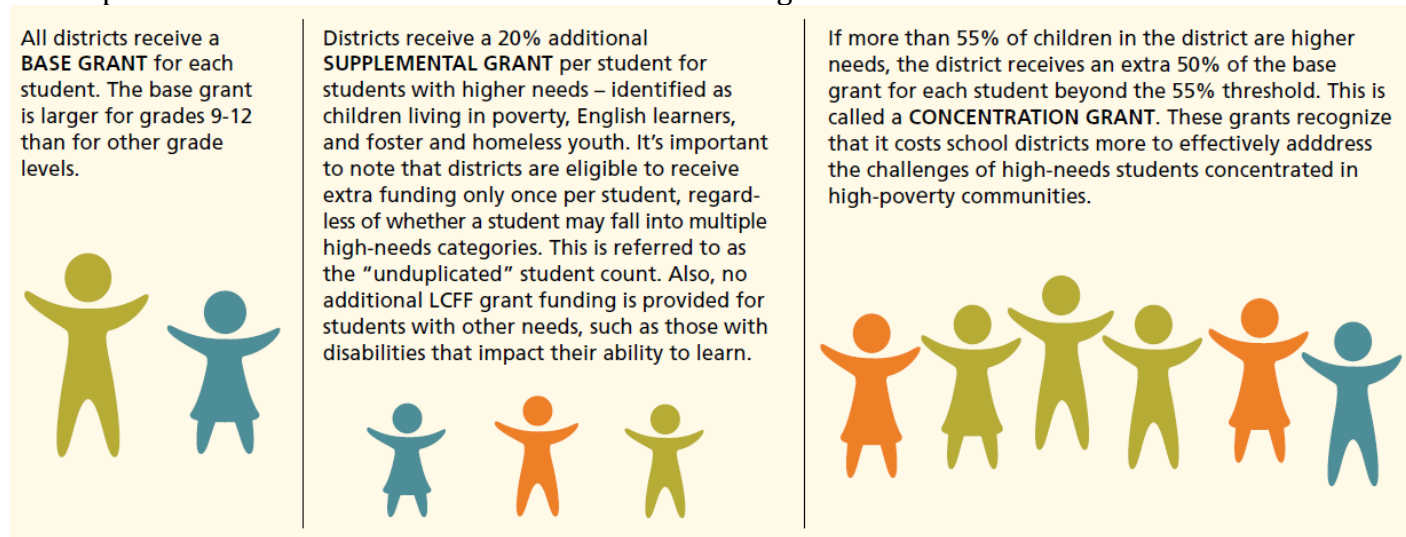


Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

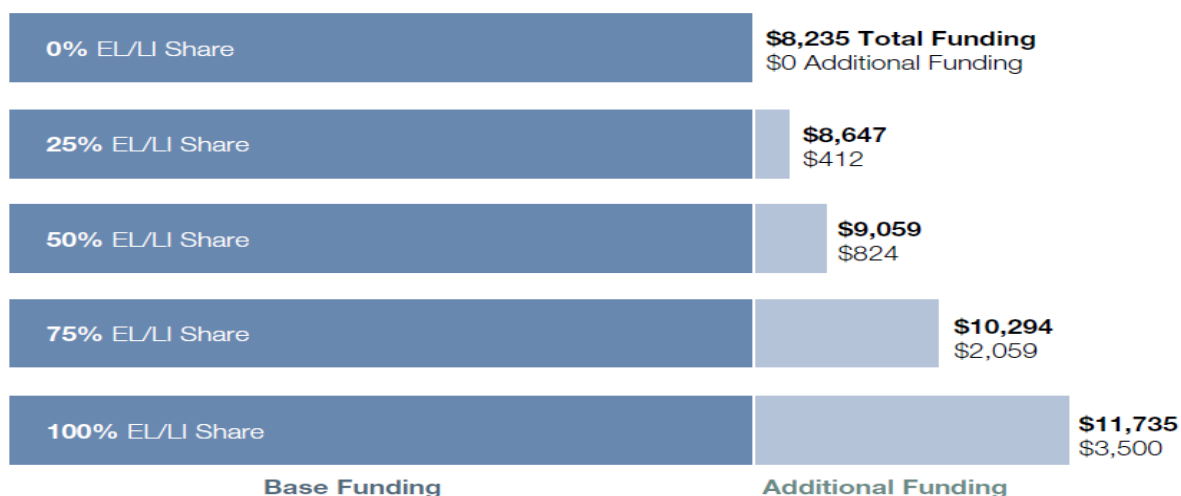
Below provides more of a breakdown for how the funding works:



State Provides Additional Funding for English Learners and Low-Income (EL/LI) Students

LCFF Rates Per Student for Grades K-3 Based on District EL/LI Share, 2018-19

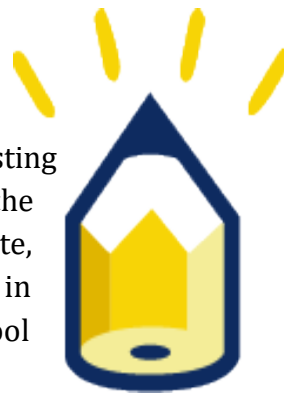
A decline in our Unduplicated Count will result in a decline in revenues from the State.



Fiscal Year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Unduplicated %	81%	75%	78%	77%	77%	77%	76%

Full and Fair Funding

On March 27, 2019, the Board adopted Resolution 1819-24: Calling for Full and Fair Funding of CA's Public Schools. Despite boasting the fifth-largest economy in the world and the highest gross domestic product of any state, California sits near the bottom nationally in nearly every significant measure of school funding and school staffing.



FULL & FAIR FUNDING

INVEST IN PUBLIC SCHOOLS

National Average
3.3%

California
2.7%

California's rank tied for
45th

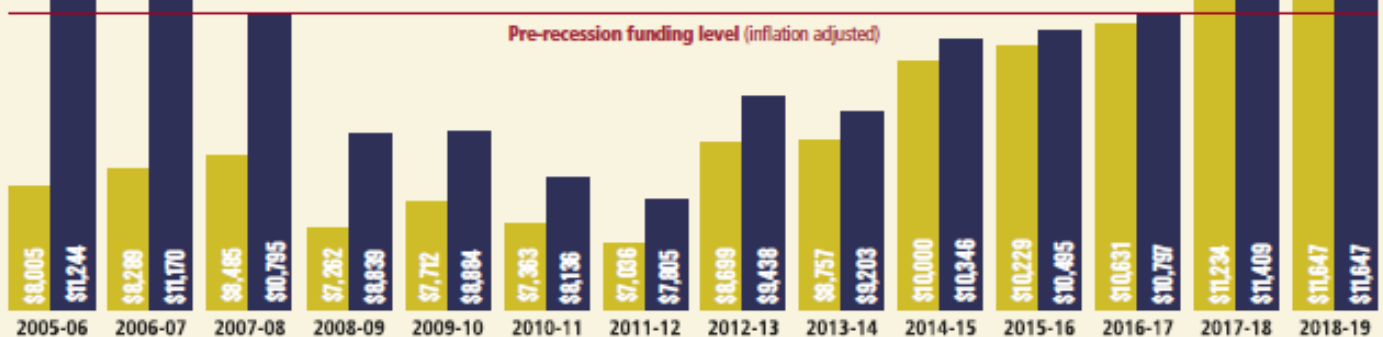
Adjusted for cost of living, California ranks 41st in per-pupil funding. We're 45th in the percentage of taxable income spent on education, 45th in student-teacher ratios, and 48th in staff per student. That's not good enough for our children, our state, or our future.

California is the home of innovation and opportunity — we've never been content with average. To meet the needs of 6.2 million public school students and prepare them for an increasingly competitive, complex, and technological world, we simply must do more. We must secure Full and Fair Funding for public schools.

RECENT INCREASES HAVE ONLY RESTORED PUBLIC SCHOOL FUNDING LEVELS TO WHAT THEY WERE BEFORE THE GREAT RECESSION

CALIFORNIA PER-PUPIL FUNDING FROM PROP 98

■ Unadjusted ■ Inflation adjusted (2018-19 Base Year)



2007-08 funding adjusted for inflation: **\$10,795** per student | 2017-18 funding adjusted for inflation: **\$11,409** per student | Total gain over nine budget years: **\$614** per student

“WE’RE STILL 41ST IN THE NATION IN PER-PUPIL FUNDING. Something needs to change. We need to have an honest conversation about how we fund our schools at a state and local level.” Gov. Gavin Newsom, State of the State (Feb. 12, 2019)



If the state funded schools at **just the national average**, that would increase funding by

\$1,961 per pupil



For a classroom of 25 students, that's an additional

\$49,025 for student support services



With an additional \$1,961 PER STUDENT, a school with 500 students would have \$980,500 in additional revenue. This would allow the school many options to begin to address inequities.

Free or reduced-price lunch eligible

58.6

52

● California ● National Average

Source: California Dept. of Education Student Poverty FRPM Data (Mar 2016)

English learners (% of enrollment)

22.7

9.3

● California ● National Average

Source: NCES (2013-14)

41st

in per-pupil funding

Per-pupil funding

\$12,252

\$10,291

\$1,961 funding gap

Source: California Budget & Policy Center through 2015-16

45th

in pupil-teacher ratios

Pupils per teacher

15.4

22.1

135,041 teachers needed to close the gap

Source: NEA (2015-16)

48th

in pupil-staff ratio

All staff: students per staff member

8

11

213,711 staff needed to close the gap

Source: NCES (2014-15)

● California ● National Average

California has one of the worst teacher-pupil ratios in the nation and some of the lowest overall staffing levels in the country.

	All Staff	Officials and admin.	Principals and asst. principals	Instructional aides	Guidance counselors	Librarians
California	11.7	2,141	382	97.6	822	8,096
National Average	8.1	750	298	67.8	491	1,109
Difference	3.6	1,391	85	29.8	331	6,981
Additional staff to close gap	238,781	5,469	4,695	28,456	5,186	4,909
Ranking	48th	47th	44th	46th	49th	50th

CALPADS Data

Academic Year: 2018-2019

View: SNAPSHOT

1.17 - FRPM/English Learner/Foster Youth - Count

LEA: Hayward Unified

User ID: hho@husd.k12.ca.us

School Type: ALL

Create Date: 1/11/2019 3:03:09 PM

School: ALL

Print Date: 1/14/2019 9:10:58 AM

Non-Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
8058958	Anthony W. Ochoa Middle	588	384	1	23	1	172	392	102	417
8000889	Bowman Elementary	301	227	1	6	1	126	229	133	253
0133009	Brenkowitz High	161	115	2	14	2	62	115	24	118
8058931	Bret Harte Middle	605	405	1	24	4	201	411	81	421
8000905	Burbank Elementary	867	626	1	19	25	294	630	329	686
8058949	Cesar Chavez Middle	554	341	2	45	16	212	389	205	460
8000913	Cherryland Elementary	746	547	3	21	21	318	567	386	662
8000921	East Avenue Elementary	568	387	0	21	0	206	388	133	412
8080583	Eden Gardens Elementary	552	346	4	16	0	182	351	145	400
8000947	Elridge Elementary	378	291	0	17	9	156	296	118	312
8000982	Fairview Elementary	549	403	5	11	0	224	406	131	430
8113815	Faith Ringgold School of Arts and Science	132	101	0	3	2	49	101	40	107
8000988	Glassbrook Elementary	515	397	2	14	34	231	414	308	479
8000998	Harder Elementary	569	445	0	33	8	251	453	298	509
0133829	Hayward High	1638	1110	6	71	13	592	1126	102	1149
0131334	Highland	23	20	2	4	1	9	20	2	20
8001044	Longwood Elementary	651	501	1	19	11	307	516	335	591
8001051	Lorin A. Eden Elementary	389	240	1	15	1	141	243	112	279

1.17 - FRPM/English Learner/Foster Youth - Count

6086476	Martin Luther King, Jr. Middle	757	461	1	21	20	270	500	119	540
0135319	Mt. Eden High	1979	1276	10	63	13	618	1294	140	1322
0000001	NPS School Group for Hayward Unified	63	6	3	2	0	7	12	12	23
6001093	Palma Ceia Elementary	551	412	2	24	13	195	417	212	469
6001101	Park Elementary	532	444	1	26	0	241	447	268	482
6001127	Ruus Elementary	486	343	0	10	16	193	352	193	392
6001135	Schafer Park Elementary	778	539	1	31	33	294	563	293	633
6001176	Southgate Elementary	677	428	1	14	0	191	437	158	488
0119942	Special Education-Preschool- Laurel	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	745	402	0	16	4	197	412	166	465
6062160	Strobridge Elementary	492	338	0	21	0	198	351	174	404
0138339	Tennysen High	1424	1074	4	83	46	525	1086	477	1163
6001192	Treeview Elementary	461	341	4	26	0	187	347	157	370
6104566	Tyrrell Elementary	675	557	0	22	81	328	571	386	628
6056972	Winton Middle	505	342	2	23	10	207	374	106	401
TOTAL - Selected Schools		19911	13849	61	758	385	7384	14210	5845	15485

Charter School(s)

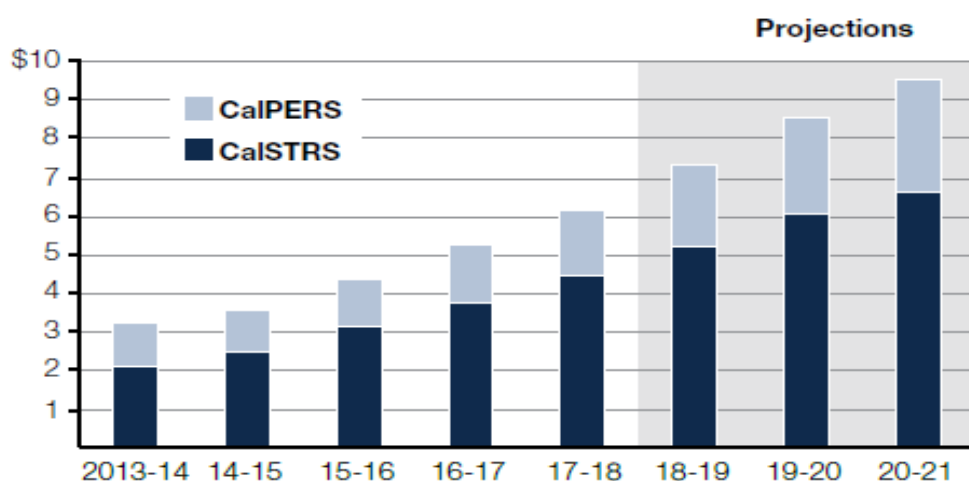
		Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools		19911	13849	61	758	385	7384	14210	5845	15485
TOTAL LEA										

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby in 2020/21, we will be spending approximately \$18 million more annually towards retirement costs than prior to AB 1469. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District.

The 2019-20 State Budget utilizes one-time funding from the State to pay down pension liabilities for PERS and STRS, then applies it to school districts.

This reduces the cost school districts would have had to pay by reducing the District paid benefit rate applied to applicable salaries.

Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,389,132	20,413,351	10,068,747
2019-20	8.25%	17.10%	126,094,790	21,562,209	11,159,389
2020-21	8.25%	18.40%	128,364,496	23,619,067	13,028,996

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	48,877,198	8,828,200	3,236,159
2019-20	11.44%	19.72%	50,023,570	9,865,148	4,141,952
2020-21	11.44%	22.70%	50,823,947	11,537,036	5,722,268

Impact of PERS rising rates on the District.

The 2019-20 State Budget utilizes one-time funding from the State to pay down pension liabilities for PERS and STRS, then applies it to school districts.

This reduces the cost school districts would have had to pay by reducing the District paid benefit rate applied to applicable salaries.

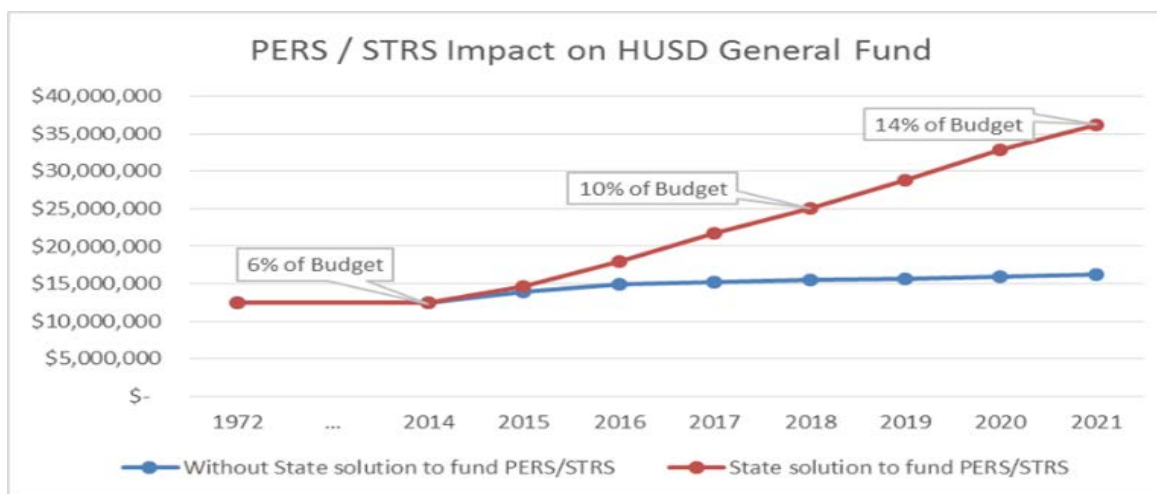
Analysis of the State Adopted Budget pension rates compared to the Governor's May Revise pension rates for the District's Pension Costs:

Pension	2019-20 Pension Cost (May Revise Proposal)	2019-20 Pension Cost (State Adopted Budget)	Difference
CalSTRS	\$21,057,830	\$21,562,209	\$504,379
CalPERS	\$10,371,387	\$9,865,148	(\$506,239)
Total	\$31,429,217	\$31,427,357	(\$1,860)

The CalSTRS Rate for 2019-20 based on the Governor's May Revise was 16.70%, now it is 17.10%.

The CalPERS Rate for 2019-20 based on the Governor's May Revise was 20.733%, now it is 19.721%.

Total Impact of CalPERS and CalSTRS on Hayward USD:



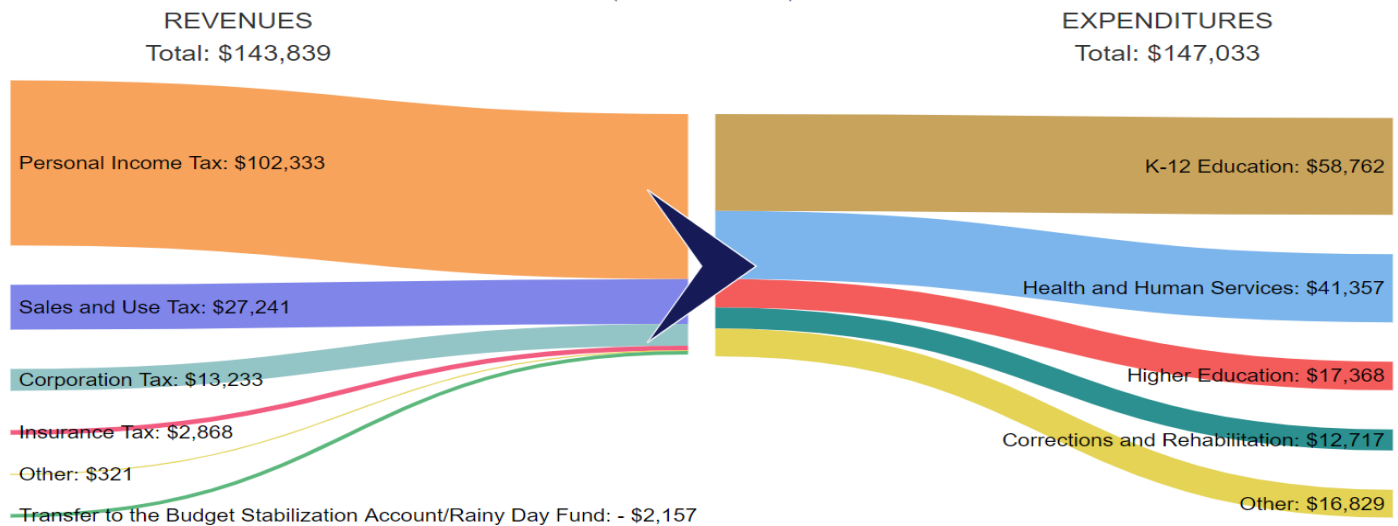
The result of the additional \$18 million in ongoing retirement costs means an ever increasing portion of our budget is spent on pensions.

State Economy

California is considered the fifth largest economy in the world with a Gross State Product of \$2.75 Trillion. The size of this operation also utilizes a robust General Fund of \$143.8 Billion in annual revenues, with over 70% of its revenues coming from Personal Income Tax.

General Fund Revenues vs Expenditures

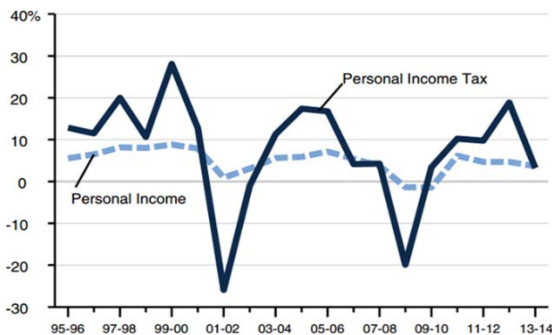
(Dollars in Millions)



- 2019-20 Governor's May Revision

Personal Income Tax Much More Volatile Than Economy

Percent Change From Prior Year

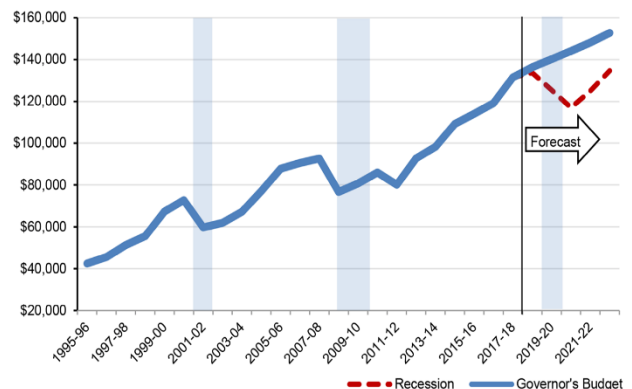


The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax that the State depends on for stability. Dependence on Capital Gains Taxes does not translate into stability for the State.

The Legislative Analysts' Office (LAO) is a non-partisan Fiscal

and Policy Advisor to the State Legislature. They develop a Fiscal Outlook report each November to help the State begin their budget development process for the following year. Their current report projects the continuation of a healthy stock market, but – like they and Governor Brown have done over the past few years – warn the State Legislature that an impending recession is coming. This comes from a recognition that we are in the longest period of economic growth in the State's history and the stock market is volatile. Therefore, the LAO has recently amended their Fiscal Outlooks to include a scenario for a growing economy and a scenario for a modest recession. This alternative scenario highlights what the State will need to prepare for in the event of a downturn in the stock market or in the economy.

Revenue Could Drop by Nearly \$70 Billion in a Recession
(Dollars in Millions)

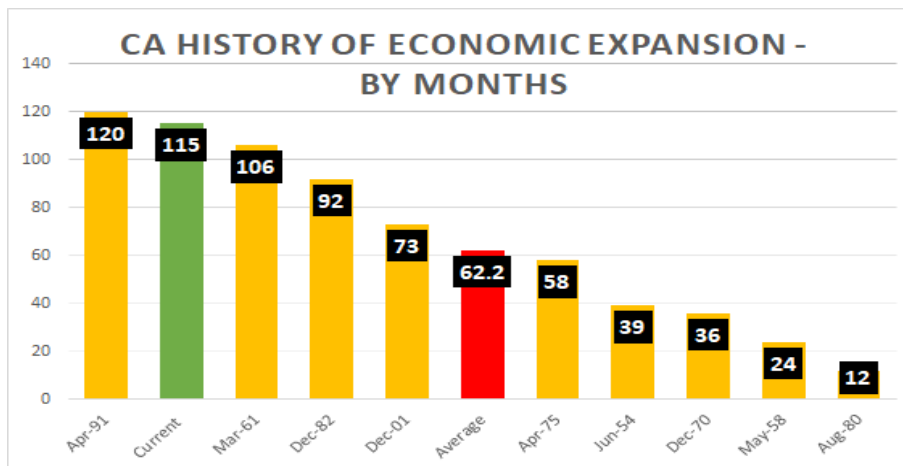


Multi-Year Projection Planning

Multi-Year Projection	2018-19	2019-20	2020-21	2021-22
Statutory COLA (DOF)	2.71%	3.26%	3.00%	2.80%
LCFF COLA	3.70%	3.26%	3.00%	2.80%
Enrollment	19,911	19,624	19,272	18,992
Current Year ADA	18,817.49	18,636.27	18,299.94	18,036.31
Net Charter School ADA Shift	201.72	201.72	201.72	201.72
LCFF Funded ADA	19,207.62	18,636.27	18,434.55	18,098.22
Higher of Current Year or Prior Year ADA Less Charter Shift	Prior Year	Current Year	Prior Year	Prior Year
LCFF Unduplicated Percentage	77%	77%	77%	76%
STRS Employer Statutory Rates (statute until 2020-	16.28%	16.70%	18.10%	17.80%
PERS Employer Projected Rates (September 2018)	18.06%	20.73%	23.60%	24.90%
Lottery - Unrestricted per ADA	\$151.00	\$151.00	\$151.00	\$151.00
Lottery - Prop. 20 per ADA	\$53.00	\$53.00	\$53.00	\$53.00
Mandated Cost per ADA (One-Time)	\$184.04	\$0.00	\$0.00	\$0.00
Mandated Block Grant for Districts - K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
Mandated Block Grant for Districts - 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Routine Restricted Maintenance Account	Greater of: Lesser of 3% or 2014-15 contribution or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The State is heavily dependent high-income earners and a healthy stock market. This results in both good and bad periods of volatility, which significantly impacts the District because 85% of its revenues come from the State.



- **The State is experiencing the longest period of economic growth in its history.**

- The Board adopted Resolution 1819-25, in accordance with BP 3460, to ensure the fiscal health of the District, the Board will annually meet State required reserve levels.

- A 1% change in attendance or in COLA results in a \$2.3M change in LCFF revenues for the District.

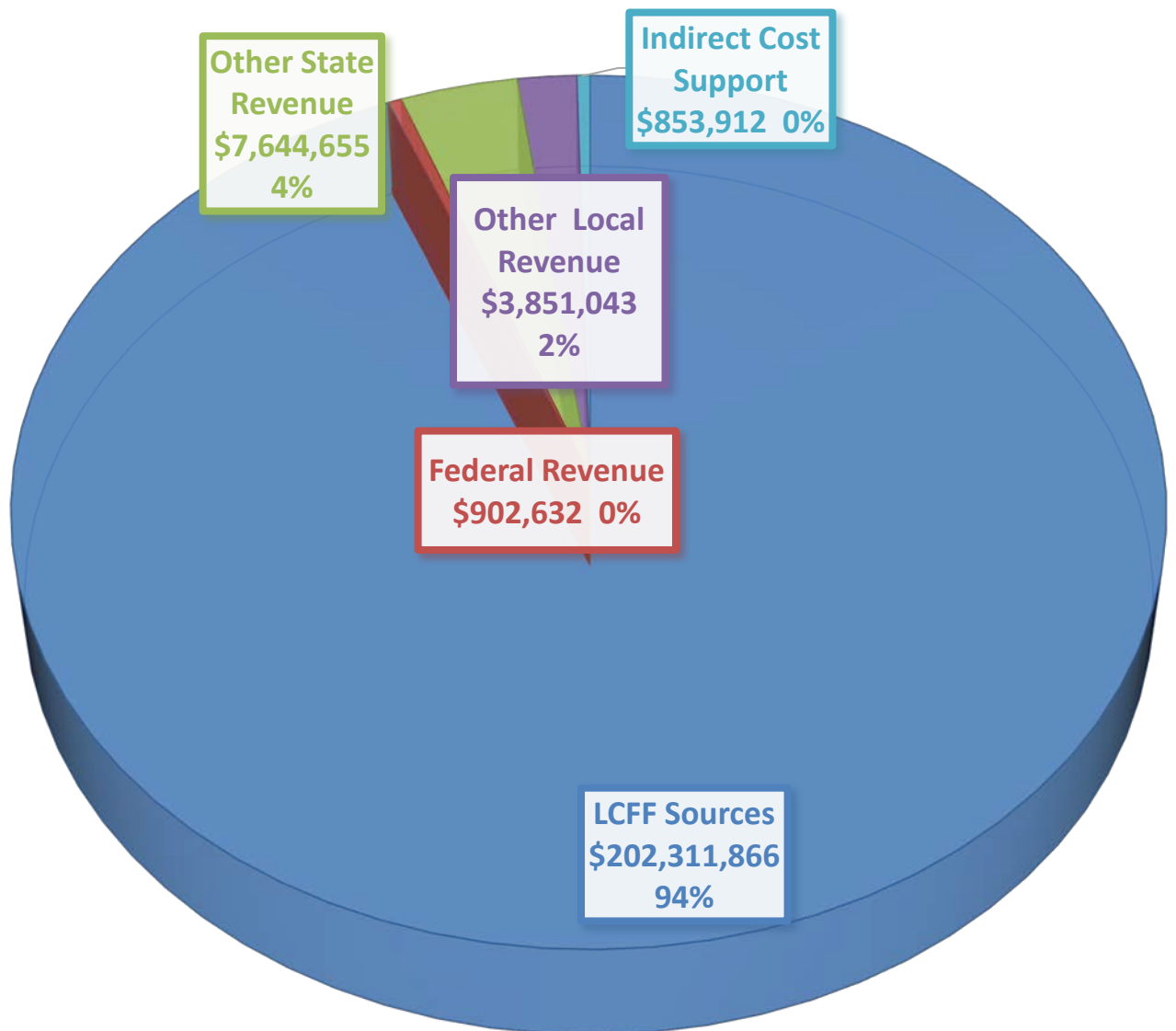
- Governor Newsome and State Superintendent of Public Instruction

Thurmond actively support public education, but are mindful to provide the State with sufficient reserves to mitigate an eventual recession.

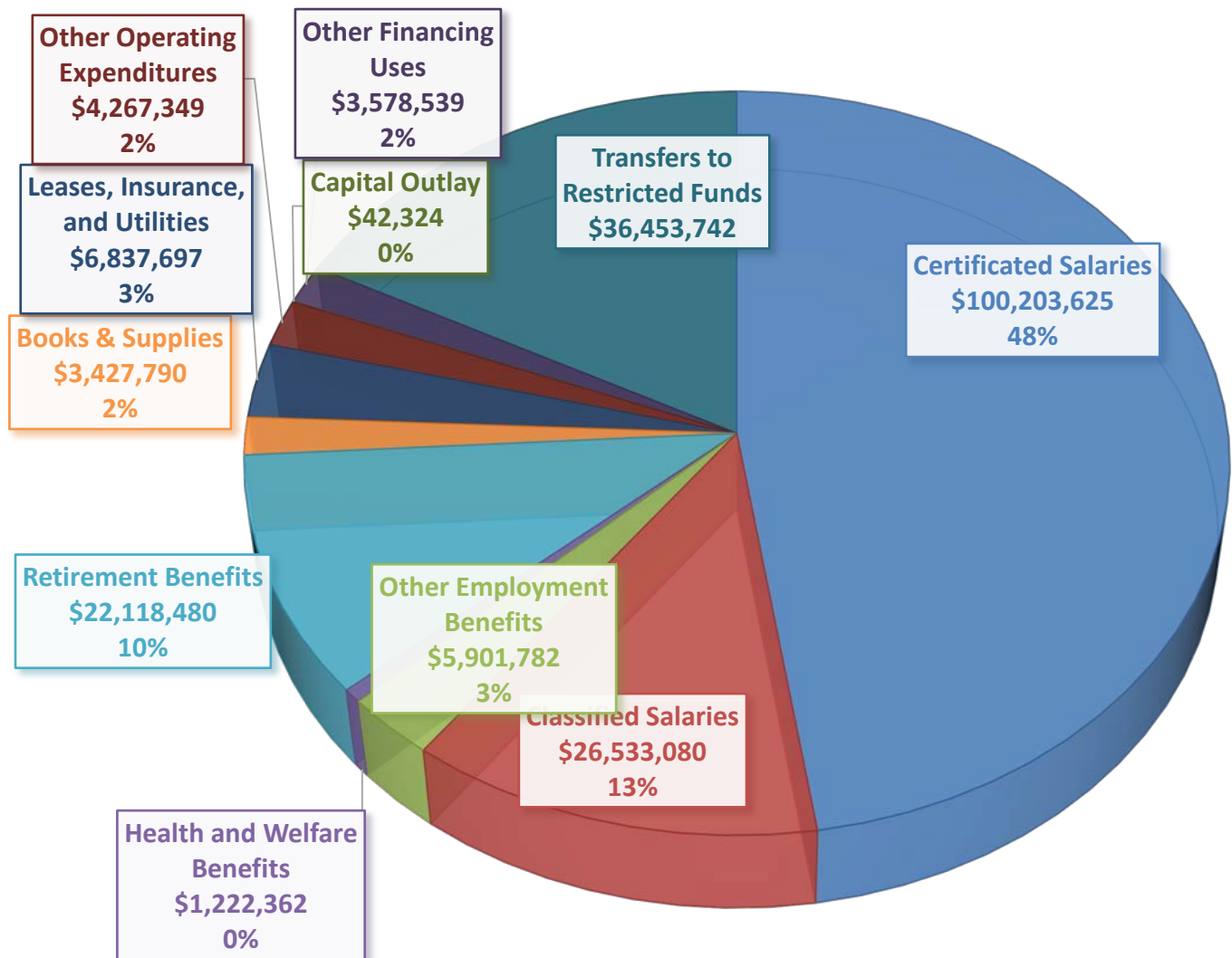
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$42,390,507 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

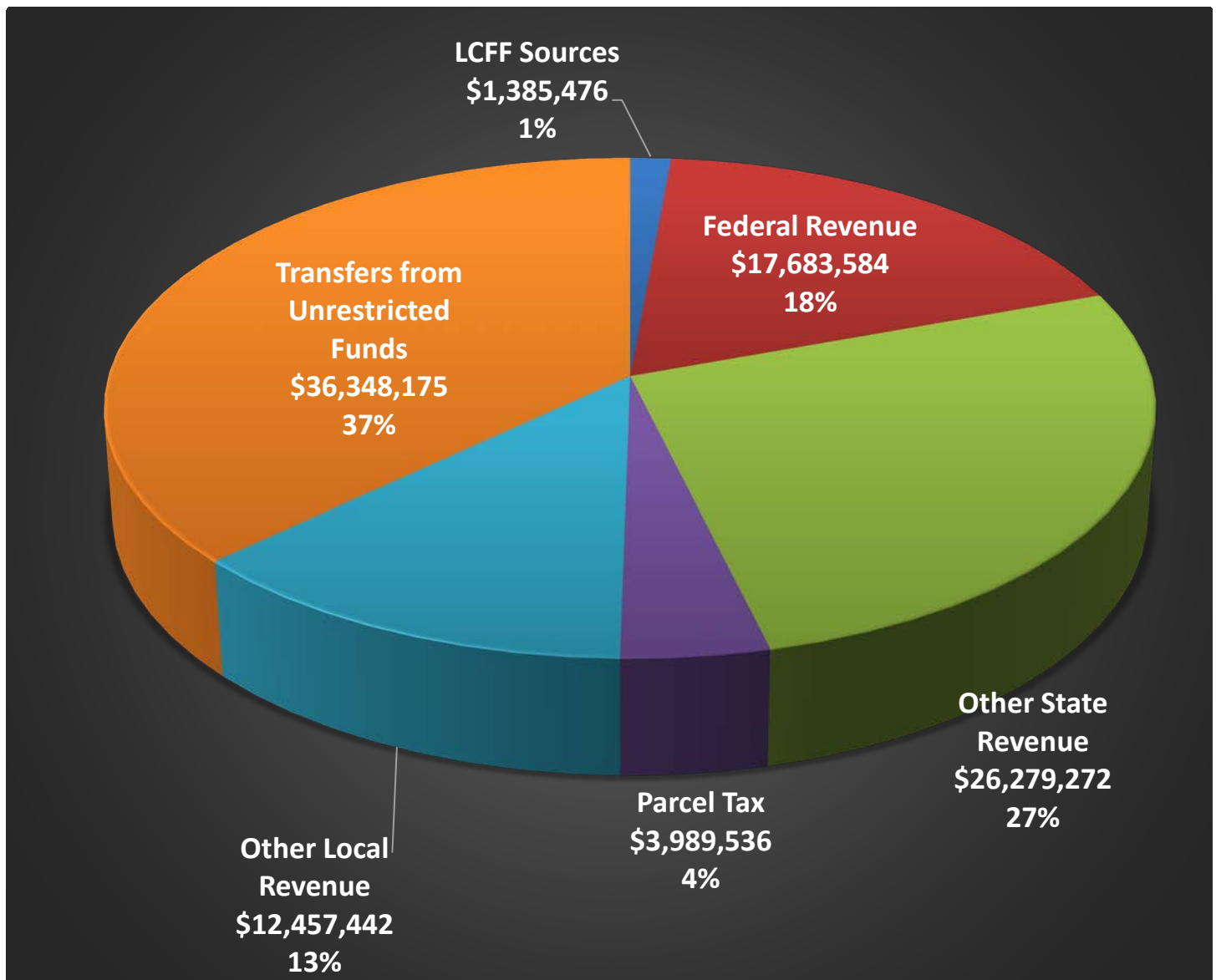
The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

Hayward Unified School District 2018-19 Unaudited Actuals Unrestricted General Fund

	2018-19 Unaudited Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	\$12,374,182	\$18,605,372	\$15,001,574	\$10,702,652
Revenues:				
LCFF Sources	\$202,311,866	\$203,430,408	\$206,724,064	\$207,868,002
Federal Revenues	\$902,632	\$325,000	\$325,000	\$325,000
Other State Revenues	\$7,644,655	\$3,705,229	\$3,742,729	\$3,742,729
Other Local Revenues	\$3,851,043	\$4,587,329	\$4,662,329	\$4,662,329
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$214,710,196	\$212,047,966	\$215,454,122	\$216,598,060
Expenditures:				
Certificated Salaries	\$100,203,625	\$101,275,342	\$101,500,798	\$101,467,311
Classified Salaries	\$26,533,080	\$26,738,291	\$27,166,104	\$27,655,094
Employee Benefits	\$29,242,624	\$30,742,515	\$33,125,277	\$33,340,984
Books and Supplies	\$3,427,790	\$4,191,111	\$4,191,111	\$4,191,111
Services, Other Operating Expenses	\$11,105,046	\$8,668,891	\$8,418,891	\$8,418,891
Capital Outlay	\$42,324	\$0	\$0	\$0
Other Outgo	\$3,578,539	\$3,397,851	\$3,397,851	\$3,397,851
Direct Support/Indirect Costs	(\$2,107,764)	(\$1,752,744)	(\$1,752,744)	(\$1,752,744)
Other Financing Uses	\$36,453,742	\$42,390,507	\$43,705,757	\$44,820,832
<i>Projected Necessary Reductions</i>				(\$2,800,000)
Total Expenditures	\$208,479,006	\$215,651,764	\$219,753,044	\$218,739,329
Net Surplus / (Shortfall)	\$6,231,190	(\$3,603,798)	(\$4,298,922)	(\$2,141,269)
Ending Fund Balance	\$18,605,372	\$15,001,574	\$10,702,652	\$8,561,383
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$134,736	\$134,736	\$134,736	\$134,736
Reserve for Restricted Programs	\$0	\$0	\$0	\$0
3% Reserve for Economic Uncertainties	\$8,224,342	\$8,008,570	\$8,141,769	\$8,128,414
Total Restricted Reserves	\$8,359,078	\$8,143,306	\$8,276,505	\$8,263,150
Total Unrestricted Reserves Beyond Required Minimum	\$10,246,294	\$6,858,268	\$2,426,147	\$298,232

Restricted General Fund Revenues

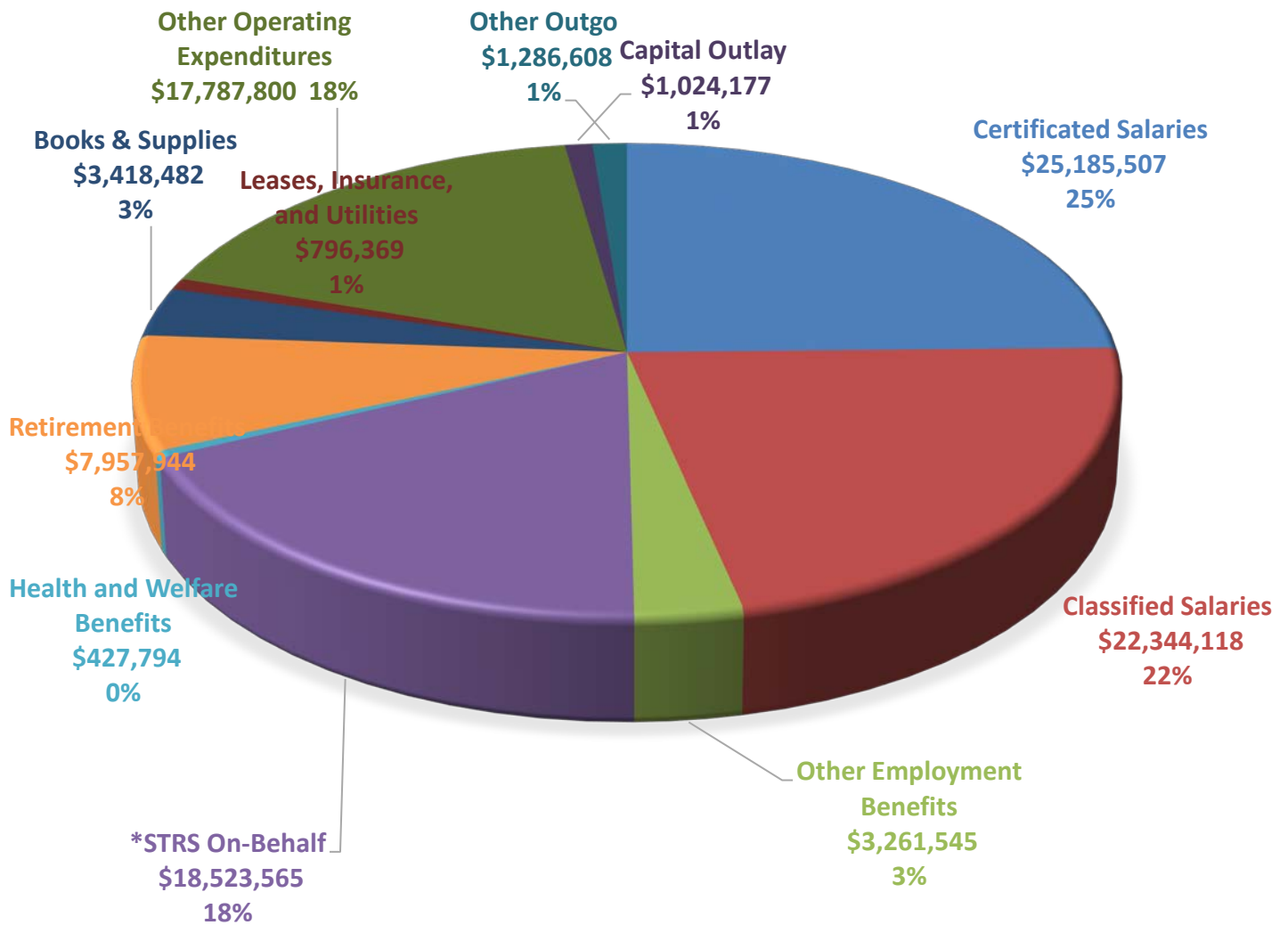


Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures, but only \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Other Financing Sources are contributions from the Unrestricted General Fund to meet the expenditure and program requirements of mandated programs. For example, the 37% Transfers from Unrestricted Funds noted on the chart reflects the mandated programs which are not self-supporting, such as: Special Education and Restricted Routine Maintenance.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 75% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

* STRS On-Behalf payments is an accounting requirement by the Governmental Accounting Standards Board (GASB) to reflect the payments made by the State, to CalSTRS, on behalf of the District's STRS Members. The accounting requirement has an equal amount of revenues and expenditures to avoid an impact on the Fund Balance, but does artificially increase the amount of reserves required and the amount required to contribute to Restricted Routine Maintenance.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2018-19 Unaudited Actuals
Restricted General Fund

	2018-19 Unaudited Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	\$8,749,246	\$4,878,823	\$4,442,554	\$3,742,618
Revenues:				
LCFF Sources	\$1,385,476	\$1,326,802	\$1,326,802	\$1,326,802
Federal Revenues	\$17,683,583	\$17,750,357	\$17,750,357	\$17,750,357
Other State Revenues	\$26,279,272	\$16,135,788	\$16,135,788	\$16,135,788
Other Local Revenues	\$16,446,978	\$15,651,356	\$15,726,356	\$15,801,356
Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$61,795,309	\$50,864,303	\$50,939,303	\$51,014,303
Expenditures:				
Certificated Salaries	\$25,185,506	\$24,819,448	\$25,166,198	\$25,519,190
Classified Salaries	\$22,344,118	\$23,285,279	\$23,557,843	\$23,834,769
Employee Benefits	\$30,170,848	\$23,078,567	\$24,263,170	\$25,466,899
Books and Supplies	\$3,418,482	\$3,633,213	\$3,583,213	\$3,533,213
Services, Other Operating Expenses	\$18,584,169	\$17,103,344	\$17,003,344	\$16,903,344
Capital Outlay	\$1,024,177	\$484,500	\$484,500	\$484,500
Other Outgo	\$32,755	\$140,000	\$140,000	\$140,000
Direct Support/Indirect Costs	\$1,253,852	\$1,011,728	\$1,011,728	\$1,011,728
Other Financing Uses	(\$36,348,175)	(\$42,255,507)	(\$43,570,757)	(\$44,685,832)
Total Expenditures	\$65,665,732	\$51,300,572	\$51,639,239	\$52,207,811
Net Surplus / (Shortfall)	(\$3,870,423)	(\$436,269)	(\$699,936)	(\$1,193,508)
Ending Fund Balance	\$4,878,823	\$4,442,554	\$3,742,618	\$2,549,110
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$4,878,823	\$4,442,554	\$3,742,618	\$2,549,110
Total Restricted Reserves	\$4,878,823	\$4,442,554	\$3,742,618	\$2,549,110

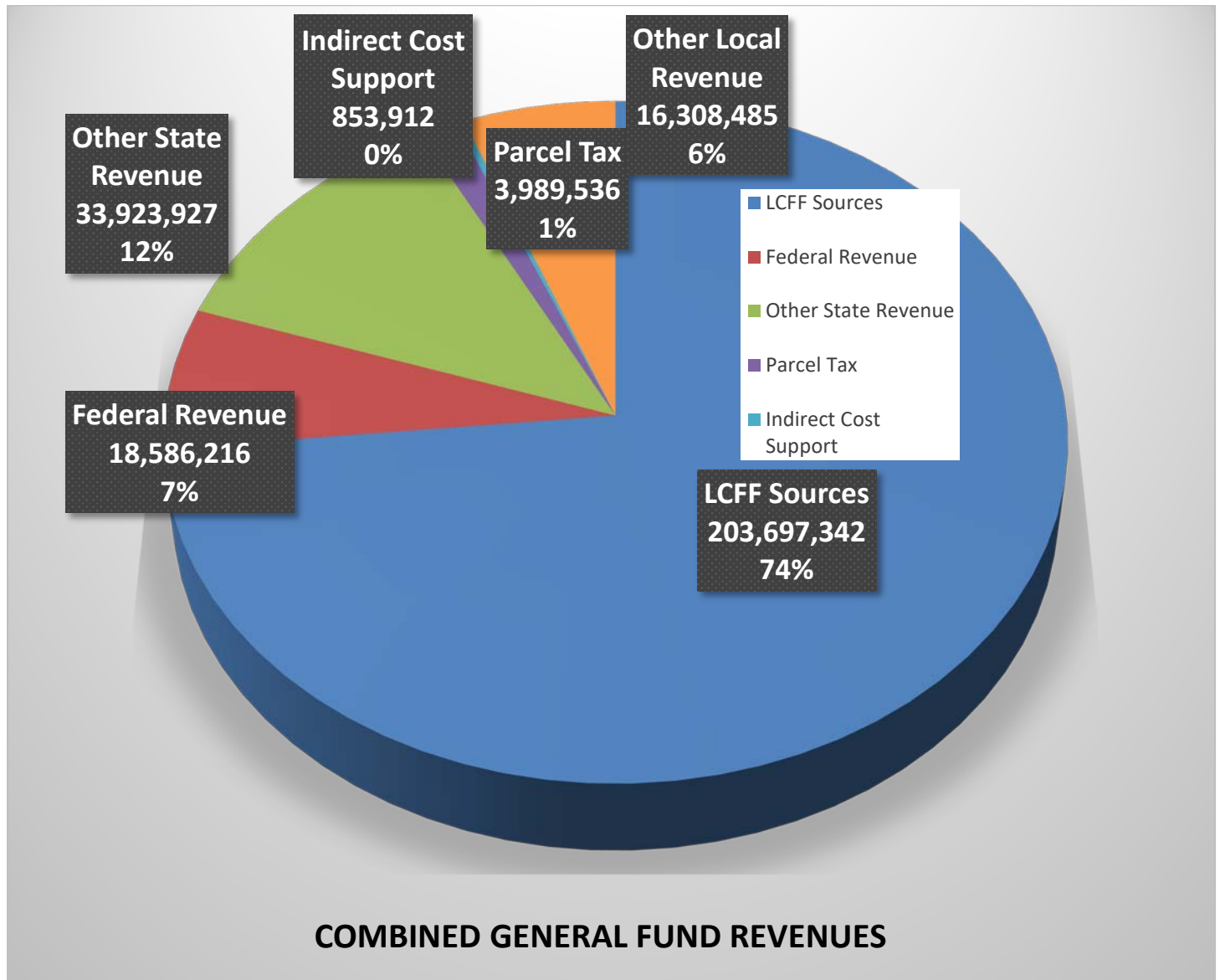
The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

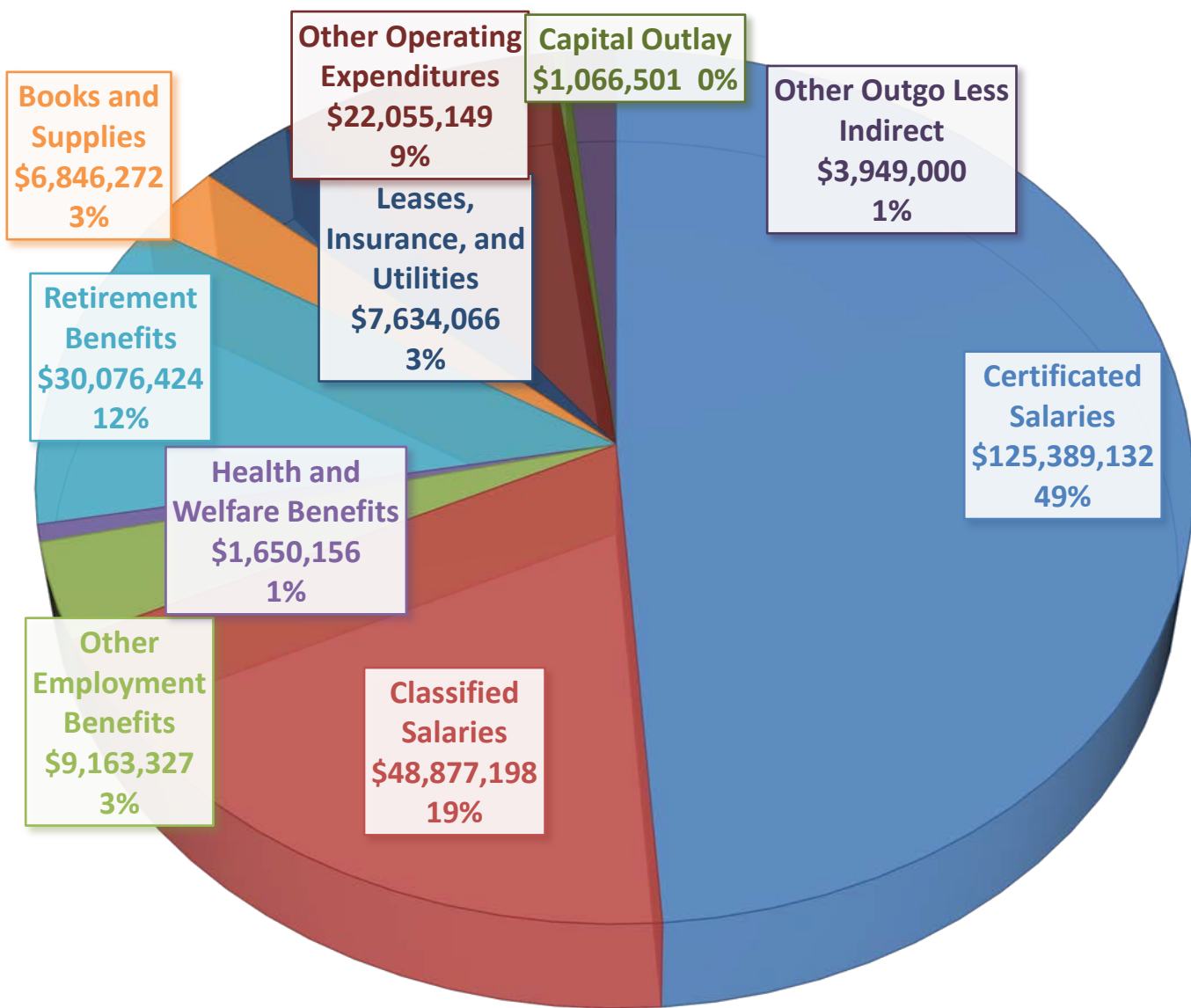
Board Adopted Resolution 1819-35 on May 22, 2019 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 85% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues.



Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, 84% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District
2018-19 Unaudited Actuals
Combined General Fund

	2018-19 Unaudited Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	21,123,428	23,484,195	19,444,128	14,445,269
Revenues:				
LCFF Sources	\$203,697,342	\$204,757,210	\$208,050,866	\$209,194,804
Federal Revenues	\$18,586,215	\$18,075,357	\$18,075,357	\$18,075,357
Other State Revenues	\$33,923,927	\$19,841,017	\$19,878,517	\$19,878,517
Other Local Revenues	\$20,298,021	\$20,238,685	\$20,388,685	\$20,463,685
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$276,505,505	\$262,912,269	\$266,393,425	\$267,612,363
Expenditures:				
Certificated Salaries	125,389,131	126,094,790	126,666,996	126,986,501
Classified Salaries	48,877,198	50,023,570	50,723,947	51,489,862
Employee Benefits	59,413,472	53,821,082	57,388,446	58,807,883
Books and Supplies	6,846,272	7,824,324	7,774,324	7,724,324
Services, Other Operating Expenses	29,689,215	25,772,235	25,422,235	25,322,235
Capital Outlay	1,066,501	484,500	484,500	484,500
Other Outgo	3,611,294	3,537,851	3,537,851	3,537,851
Direct Support/Indirect Costs	(853,912)	(741,016)	(741,016)	(741,016)
Other Financing Uses	105,567	135,000	135,000	135,000
Total Expenditures	274,144,738	266,952,336	271,392,284	273,747,140
Projected Necessary Reductions				(2,800,000)
Total Expenditures	274,144,738	266,952,336	271,392,284	270,947,140
Net Surplus / (Shortfall)	2,360,767	(4,040,067)	(4,998,859)	(3,334,777)
Ending Fund Balance	23,484,195	19,444,128	14,445,269	11,110,492
Componentes of Ending Fund Balance				
Reserve for Revolving & Stores	134,736	134,736	134,736	134,736
Reserve for Restricted Programs	4,878,823	4,442,554	3,742,618	2,549,110
3% Reserve for Economic Uncertainties	8,224,342	8,008,570	8,141,769	8,128,414
Total Restricted Reserves	13,237,901	12,585,860	12,019,122	10,812,260
Total Unrestricted Reserves Beyond Required Minimum	10,246,294	6,858,268	2,426,147	298,232
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.74%	5.57%	3.89%	3.11%
Total Reserves Beyond Required Minimum	3.74%	2.57%	0.89%	0.11%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 970,029	\$ 952,201	\$ 7,593,199
State Revenues	\$ 2,907,183	\$ 3,905,152	\$ 476,061
Local Revenues	\$ 216,357	\$ 335,927	\$ 555,126
Total Revenues	\$ 4,093,569	\$ 5,193,280	\$ 8,624,386
EXPENDITURES			
Certificated Salaries	\$ 1,490,140	\$ 1,632,454	\$ -
Classified Salaries	\$ 860,223	\$ 1,485,361	\$ 4,203,076
Employee Benefits	\$ 755,831	\$ 1,032,399	\$ 1,149,867
Books and Supplies	\$ 72,888	\$ 43,560	\$ 3,066,036
Other Operating Expenditures	\$ 728,485	\$ 645,923	\$ 184,388
Capital Outlay	\$ -	\$ -	\$ 291,483
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 134,826	\$ 255,872	\$ 463,214
Total Expenditures	\$ 4,042,393	\$ 5,095,569	\$ 9,358,064
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ 139,034
Transfers Out to Other Funds	\$ -	\$ 33,386	\$ 82
Total Sources Financing Sources (Uses)	\$ -	\$ (33,386)	\$ 138,952
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 5,483	\$ 63,534	\$ 5,798,020
NET INCREASE / (DECREASE) IN FUND BALANCE	\$ 51,176	\$ 64,325	\$ (594,726)
Ending Fund Balance	\$ 56,659	\$ 127,859	\$ 5,203,294

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY					
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,023,325
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ 125,190
Local Revenues	\$ 3,007,489	\$ 2,762,696	\$ 501,194	\$ 14,299	\$ 21,042,462
Total Revenues	\$ 3,007,489	\$ 2,762,696	\$ 501,194	\$ 14,299	\$ 23,190,977
EXPENDITURES					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 301,349	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 87,494	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 33,036	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 208,341	\$ 293,497	\$ -	\$ -	\$ -
Capital Outlay	\$ 84,370,910	\$ 268,762	\$ 499,381	\$ -	\$ -
Other Outgo	\$ -	\$ 1,655,580	\$ -	\$ -	\$ 37,254,429
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 85,001,130	\$ 2,217,839	\$ 499,381	\$ -	\$ 37,254,429
OTHER FINANCING SOURCES (USES)					
Sources	\$ 145,000,000	\$ -	\$ -	\$ -	\$ 104,855,814
Uses	\$ -	\$ -	\$ -	\$ -	\$ 84,030,000
Total Sources Financing Sources (Uses)	\$ 145,000,000	\$ -	\$ -	\$ -	\$ 20,825,814
FUND BALANCE					
Budgeted Beginning Fund Balance	\$ 165,421,192	\$ 2,395,730	\$ -	\$ 443,053	\$ 19,412,755
NET INCREASE / (DECREASE) IN FUND BALANCE	\$ 63,006,359	\$ 544,857	\$ 1,813	\$ 14,299	\$ 6,762,362
Ending Fund Balance	\$ 228,427,551	\$ 2,940,587	\$ 1,813	\$ 457,352	\$ 26,175,117

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- 2008 Measure I Bond
- 2014 Measure L Bond
- 2018 Measure H Bond

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

COUNTY SCHOOL FACILITIES FUND 35

Fund established to account for a Roofing Project approved by the State Allocation Board for Lorin Eden Elementary.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for accounting for the sale of the Bidwell Property.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Complete SACS Report

Subsequent pages contain the State's standardized format for the financial report.

Standardized Account Code Structure (SACS)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2019

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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Name
Executive Director
Title
510-670-4277
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E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2018-19 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)	61.22%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$130,454,436.19
	Appropriations Subject to Limit	\$130,454,436.19
	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 2020-21, subject to CDE approval.	4.29%

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	202,311,865.90	1,385,476.00	203,697,341.90	203,430,408.00	1,326,802.00	204,757,210.00	0.5%
2) Federal Revenue		8100-8299	902,631.83	17,683,583.64	18,586,215.47	325,000.00	17,750,357.00	18,075,357.00	-2.7%
3) Other State Revenue		8300-8599	7,644,654.83	26,279,271.96	33,923,926.79	3,705,229.00	16,135,788.00	19,841,017.00	-41.5%
4) Other Local Revenue		8600-8799	3,851,043.18	16,446,978.23	20,298,021.41	4,587,329.00	15,651,356.00	20,238,685.00	-0.3%
5) TOTAL, REVENUES			214,710,195.74	61,795,309.83	276,505,505.57	212,047,966.00	50,864,303.00	262,912,269.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	100,203,625.33	25,185,506.62	125,389,131.95	101,275,341.64	24,819,448.30	126,094,789.94	0.6%
2) Classified Salaries		2000-2999	26,533,080.16	22,344,117.86	48,877,198.02	26,738,291.52	23,285,278.64	50,023,570.16	2.3%
3) Employee Benefits		3000-3999	29,242,623.96	30,170,848.16	59,413,472.12	30,742,515.26	23,078,566.92	53,821,082.18	-9.4%
4) Books and Supplies		4000-4999	3,427,789.91	3,418,482.28	6,846,272.19	4,191,110.58	3,633,213.10	7,824,323.68	14.3%
5) Services and Other Operating Expenditures		5000-5999	11,105,046.16	18,584,169.10	29,689,215.26	8,668,891.00	17,103,344.00	25,772,235.00	-13.2%
6) Capital Outlay		6000-6999	42,323.72	1,024,176.87	1,066,500.59	0.00	484,500.00	484,500.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,578,539.00	32,754.68	3,611,293.68	3,397,851.00	140,000.00	3,537,851.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,107,764.21)	1,253,852.49	(853,911.72)	(1,752,744.00)	1,011,728.00	(741,016.00)	-13.2%
9) TOTAL, EXPENDITURES			172,025,264.03	102,013,908.06	274,039,172.09	173,261,257.00	93,556,078.96	266,817,335.96	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			42,684,931.71	(40,218,598.23)	2,466,333.48	38,786,709.00	(42,691,775.96)	(3,905,066.96)	-258.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	82.00	0.00	82.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	105,648.37	0.00	105,648.37	135,000.00	0.00	135,000.00	27.8%
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	(36,348,175.31)	36,348,175.31	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,453,741.68)	36,348,175.31	(105,566.37)	(42,390,507.00)	42,255,507.00	(135,000.00)	27.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)			6,231,190.03	(3,870,422.92)	2,360,767.11	(3,603,798.00)	(436,268.96)	(4,040,066.96)	-271.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
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)			12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
2) Ending Balance, June 30 (E + F1e)			18,605,371.56	4,878,822.98	23,484,194.54	15,001,573.56	4,442,554.02	19,444,127.58	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	11,469.63	0.00	11,469.63	21,377.77	0.00	21,377.77	86.4%
Prepaid Items		9713	23,265.98	0.00	23,265.98	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	4,878,822.98	4,878,822.98	0.00	4,442,554.02	4,442,554.02	-8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,224,345.00	0.00	8,224,345.00	8,008,570.00	0.00	8,008,570.00	-2.6%
Unassigned/Unappropriated Amount		9790	10,246,290.95	0.00	10,246,290.95	6,871,625.79	0.00	6,871,625.79	-32.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,804,169.48	(4,567,573.10)	24,236,596.38				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	59,085.80	26,645.58	85,731.38				
2) Investments		9150	24,394.03	0.00	24,394.03				
3) Accounts Receivable		9200	681,270.17	446,186.68	1,127,456.85				
4) Due from Grantor Government		9290	1,285,605.26	12,600,858.00	13,886,463.26				
5) Due from Other Funds		9310	2,804,056.50	44,983.84	2,849,040.34				
6) Stores		9320	11,469.63	0.00	11,469.63				
7) Prepaid Expenditures		9330	23,265.98	0.00	23,265.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			33,793,316.85	8,551,101.00	42,344,417.85				
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	15,059,137.82	3,009,186.42	18,068,324.24				
2) Due to Grantor Governments		9590	127,046.00	256,576.00	383,622.00				
3) Due to Other Funds		9610	1,761.47	0.00	1,761.47				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	406,515.60	406,515.60				
6) TOTAL, LIABILITIES			15,187,945.29	3,672,278.02	18,860,223.31				
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)			18,605,371.56	4,878,822.98	23,484,194.54				

			2018-19 Unaudited Actuals			2019-20 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	107,828,758.00	0.00	107,828,758.00	113,610,999.00	0.00	113,610,999.00	5.4%
Education Protection Account State Aid - Current Year		8012	31,396,551.00	0.00	31,396,551.00	25,814,101.00	0.00	25,814,101.00	-17.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	272,456.23	0.00	272,456.23	267,337.00	0.00	267,337.00	-1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	579,847.18	0.00	579,847.18	507,869.00	0.00	507,869.00	-12.4%
County & District Taxes									
Secured Roll Taxes		8041	35,913,895.66	0.00	35,913,895.66	35,308,735.00	0.00	35,308,735.00	-1.7%
Unsecured Roll Taxes		8042	2,036,161.25	0.00	2,036,161.25	2,875,670.00	0.00	2,875,670.00	41.2%
Prior Years' Taxes		8043	(448,841.20)	0.00	(448,841.20)	(187,419.00)	0.00	(187,419.00)	-58.2%
Supplemental Taxes		8044	1,584,506.40	0.00	1,584,506.40	1,444,636.00	0.00	1,444,636.00	-8.8%
Education Revenue Augmentation Fund (ERAF)		8045	23,958,279.42	0.00	23,958,279.42	25,076,312.00	0.00	25,076,312.00	4.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,298,159.96	0.00	6,298,159.96	5,897,653.00	0.00	5,897,653.00	-6.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			209,419,773.90	0.00	209,419,773.90	210,615,893.00	0.00	210,615,893.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,107,908.00)	0.00	(7,107,908.00)	(7,185,485.00)	0.00	(7,185,485.00)	1.1%
Property Taxes Transfers		8097	0.00	1,385,476.00	1,385,476.00	0.00	1,326,802.00	1,326,802.00	-4.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,311,865.90	1,385,476.00	203,697,341.90	203,430,408.00	1,326,802.00	204,757,210.00	0.5%
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	4,096,227.76	4,096,227.76	0.00	3,972,827.00	3,972,827.00	-3.0%
Special Education Discretionary Grants		8182	0.00	518,967.95	518,967.95	0.00	501,526.00	501,526.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,074,233.16	2,074,233.16	0.00	1,755,515.00	1,755,515.00	-15.4%
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		5,123,809.31	5,123,809.31		4,742,633.00	4,742,633.00	-7.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		480,140.62	480,140.62		707,939.00	707,939.00	47.4%
Title III, Part A, Immigrant Student Program	4201	8290		90,288.89	90,288.89		91,427.00	91,427.00	1.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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		424,382.41	424,382.41		546,926.00	546,926.00	28.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,323,771.45	4,323,771.45		5,003,084.00	5,003,084.00	15.7%
Other NCLB / Every Student Succeeds Act	5630	8290							
Career and Technical Education	3500-3599	8290		178,480.00	178,480.00		178,480.00	178,480.00	0.0%
All Other Federal Revenue	All Other	8290	902,631.83	373,282.09	1,275,913.92	325,000.00	250,000.00	575,000.00	-54.9%
TOTAL, FEDERAL REVENUE			902,631.83	17,683,583.64	18,586,215.47	325,000.00	17,750,357.00	18,075,357.00	-2.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	176,393.00	176,393.00	0.00	170,146.00	170,146.00	-3.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,314,199.00	0.00	4,314,199.00	747,434.00	0.00	747,434.00	-82.7%
Lottery - Unrestricted and Instructional Materials		8560	3,247,787.83	1,315,496.11	4,563,283.94	2,957,795.00	1,038,166.00	3,995,961.00	-12.4%
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		3,480,043.75	3,480,043.75		3,480,044.00	3,480,044.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	82,668.00	21,307,339.10	21,390,007.10	0.00	11,447,432.00	11,447,432.00	-46.5%
TOTAL, OTHER STATE REVENUE			7,644,654.83	26,279,271.96	33,923,926.79	3,705,229.00	16,135,788.00	19,841,017.00	-41.5%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	3,989,535.71	3,989,535.71	0.00	3,500,000.00	3,500,000.00	-12.3%
Other		8622	0.00	661,802.96	661,802.96	0.00	1,310,000.00	1,310,000.00	97.9%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,217,665.51	1,217,665.51	0.00	1,200,000.00	1,200,000.00	-1.5%
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	1,128,126.92	0.00	1,128,126.92	1,320,000.00	0.00	1,320,000.00	17.0%
Interest		8660	432,312.92	0.00	432,312.92	350,000.00	0.00	350,000.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	45,728.00	0.00	45,728.00	45,000.00	0.00	45,000.00	-1.6%
Interagency Services		8677	228,428.00	153,103.79	381,531.79	200,000.00	200,000.00	400,000.00	4.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	818,442.47	1,630,219.81	2,448,662.28	1,172,329.00	845,406.00	2,017,735.00	-17.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,198,004.87	414,761.45	1,612,766.32	1,500,000.00	550,972.00	2,050,972.00	27.2%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,379,889.00	8,379,889.00		8,044,978.00	8,044,978.00	-4.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,851,043.18	16,446,978.23	20,298,021.41	4,587,329.00	15,651,356.00	20,238,685.00	-0.3%
TOTAL, REVENUES			214,710,195.74	61,795,309.83	276,505,505.57	212,047,966.00	50,864,303.00	262,912,269.00	-4.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,617,956.37	17,332,553.14	97,950,509.51	82,043,693.00	16,908,088.33	98,951,781.33	1.0%
Certificated Pupil Support Salaries		1200	7,442,120.81	4,266,840.57	11,708,961.38	7,213,800.00	4,295,946.00	11,509,746.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,758,107.03	1,233,163.13	11,991,270.16	10,703,614.64	1,234,802.00	11,938,416.64	-0.4%
Other Certificated Salaries		1900	1,385,441.12	2,352,949.78	3,738,390.90	1,314,234.00	2,380,611.97	3,694,845.97	-1.2%
TOTAL, CERTIFICATED SALARIES			100,203,625.33	25,185,506.62	125,389,131.95	101,275,341.64	24,819,448.30	126,094,789.94	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	444,067.25	10,469,357.69	10,913,424.94	473,296.25	10,658,010.64	11,131,306.89	2.0%
Classified Support Salaries		2200	9,646,530.18	3,824,927.08	13,471,457.26	10,206,267.89	4,352,085.00	14,558,352.89	8.1%
Classified Supervisors' and Administrators' Salaries		2300	2,346,939.13	968,068.50	3,315,007.63	2,341,791.00	1,440,653.00	3,782,444.00	14.1%
Clerical, Technical and Office Salaries		2400	12,827,241.71	1,887,688.76	14,714,930.47	13,021,475.38	2,042,429.00	15,063,904.38	2.4%
Other Classified Salaries		2900	1,268,301.89	5,194,075.83	6,462,377.72	695,461.00	4,792,101.00	5,487,562.00	-15.1%
TOTAL, CLASSIFIED SALARIES			26,533,080.16	22,344,117.86	48,877,198.02	26,738,291.52	23,285,278.64	50,023,570.16	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,913,107.70	22,438,291.98	38,351,399.68	16,391,045.52	14,334,046.25	30,725,091.77	-19.9%
PERS		3201-3202	4,397,762.88	3,613,979.88	8,011,742.76	4,917,945.90	4,142,118.42	9,060,064.32	13.1%
OASDI/Medicare/Alternative		3301-3302	3,393,169.95	2,030,978.12	5,424,148.07	3,603,095.68	2,107,624.43	5,710,720.11	5.3%
Health and Welfare Benefits		3401-3402	927,252.16	427,794.40	1,355,046.56	969,799.49	667,582.88	1,637,382.37	20.8%
Unemployment Insurance		3501-3502	112,734.35	23,883.42	136,617.77	65,517.52	24,565.34	90,082.86	-34.1%
Workers' Compensation		3601-3602	2,395,878.24	913,560.81	3,309,439.05	2,267,937.44	845,139.93	3,113,077.37	-5.9%
OPEB, Allocated		3701-3702	1,156,186.20	429,236.84	1,585,423.04	1,528,109.69	574,683.77	2,102,793.46	32.6%
OPEB, Active Employees		3751-3752	651,422.48	293,122.71	944,545.19	749,064.02	382,805.90	1,131,869.92	19.8%
Other Employee Benefits		3901-3902	295,110.00	0.00	295,110.00	250,000.00	0.00	250,000.00	-15.3%
TOTAL, EMPLOYEE BENEFITS			29,242,623.96	30,170,848.16	59,413,472.12	30,742,515.26	23,078,566.92	53,821,082.18	-9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	974,126.48	1,255,198.73	2,229,325.21	985,000.00	1,039,166.00	2,024,166.00	-9.2%
Books and Other Reference Materials		4200	133,185.30	266,114.63	399,299.93	107,855.00	95,845.00	203,700.00	-49.0%
Materials and Supplies		4300	2,040,827.36	1,696,760.28	3,737,587.64	2,877,960.58	2,368,702.10	5,246,662.68	40.4%
Noncapitalized Equipment		4400	279,650.77	200,408.64	480,059.41	220,295.00	129,500.00	349,795.00	-27.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,427,789.91	3,418,482.28	6,846,272.19	4,191,110.58	3,633,213.10	7,824,323.68	14.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,020.00	14,122,068.47	14,128,088.47	5,000.00	13,499,413.00	13,504,413.00	-4.4%
Travel and Conferences		5200	244,236.20	237,614.07	481,850.27	276,643.00	120,993.00	397,636.00	-17.5%
Dues and Memberships		5300	52,516.96	7,899.70	60,416.66	59,650.00	300.00	59,950.00	-0.8%
Insurance		5400 - 5450	1,183,607.04	0.00	1,183,607.04	1,305,985.00	0.00	1,305,985.00	10.3%
Operations and Housekeeping Services		5500	4,621,394.61	131,993.50	4,753,388.11	1,971,000.00	165,000.00	2,136,000.00	-55.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,032,698.47	664,375.14	1,697,073.61	904,120.00	915,168.00	1,819,288.00	7.2%
Transfers of Direct Costs		5710	(80,888.35)	80,888.35	0.00	(14,796.00)	14,796.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(132,228.07)	0.00	(132,228.07)	(11,228.00)	0.00	(11,228.00)	-91.5%
Professional/Consulting Services and Operating Expenditures		5800	3,793,044.21	3,261,380.98	7,054,425.19	3,803,747.00	2,367,724.00	6,171,471.00	-12.5%
Communications		5900	384,645.09	77,948.89	462,593.98	368,770.00	19,950.00	388,720.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,105,046.16	18,584,169.10	29,689,215.26	8,668,891.00	17,103,344.00	25,772,235.00	-13.2%

			2018-19 Unaudited Actuals			2019-20 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	27,207.80	27,207.80	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	403,000.00	403,000.00	New
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	42,323.72	971,908.70	1,014,232.42	0.00	81,500.00	81,500.00	-92.0%
Equipment Replacement		6500	0.00	25,060.37	25,060.37	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			42,323.72	1,024,176.87	1,066,500.59	0.00	484,500.00	484,500.00	-54.6%
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	12,014.00	12,014.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,578,539.00	0.00	3,578,539.00	3,397,851.00	0.00	3,397,851.00	-5.0%
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	4,424.84	4,424.84	0.00	20,000.00	20,000.00	352.0%
Other Debt Service - Principal		7439	0.00	16,315.84	16,315.84	0.00	120,000.00	120,000.00	635.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,578,539.00	32,754.68	3,611,293.68	3,397,851.00	140,000.00	3,537,851.00	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,253,852.49)	1,253,852.49	0.00	(1,011,728.00)	1,011,728.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(853,911.72)	0.00	(853,911.72)	(741,016.00)	0.00	(741,016.00)	-13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,107,764.21)	1,253,852.49	(853,911.72)	(1,752,744.00)	1,011,728.00	(741,016.00)	-13.2%
TOTAL, EXPENDITURES									
			172,025,264.03	102,013,908.06	274,039,172.09	173,261,257.00	93,556,078.96	266,817,335.96	-2.6%

			2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	82.00	0.00	82.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			82.00	0.00	82.00	0.00	0.00	0.00	-100.0%
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	105,648.37	0.00	105,648.37	135,000.00	0.00	135,000.00	27.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,648.37	0.00	105,648.37	135,000.00	0.00	135,000.00	27.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(36,348,175.31)	36,348,175.31	0.00	(42,255,507.00)	42,255,507.00	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			(36,348,175.31)	36,348,175.31	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(36,453,741.68)	36,348,175.31	(105,566.37)	(42,390,507.00)	42,255,507.00	(135,000.00)	27.9%

			2018-19 Unaudited Actuals			2019-20 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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	202,311,865.90	1,385,476.00	203,697,341.90	203,430,408.00	1,326,802.00	204,757,210.00	0.5%
2) Federal Revenue		8100-8299	902,631.83	17,683,583.64	18,586,215.47	325,000.00	17,750,357.00	18,075,357.00	-2.7%
3) Other State Revenue		8300-8599	7,644,654.83	26,279,271.96	33,923,926.79	3,705,229.00	16,135,788.00	19,841,017.00	-41.5%
4) Other Local Revenue		8600-8799	3,851,043.18	16,446,978.23	20,298,021.41	4,587,329.00	15,651,356.00	20,238,685.00	-0.3%
5) TOTAL, REVENUES			214,710,195.74	61,795,309.83	276,505,505.57	212,047,966.00	50,864,303.00	262,912,269.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		102,704,167.56	66,442,131.00	169,146,298.56	104,383,374.78	59,421,664.37	163,805,039.15	-3.2%
2) Instruction - Related Services	2000-2999		24,257,974.97	11,262,820.61	35,520,795.58	23,606,345.15	10,593,610.59	34,199,955.74	-3.7%
3) Pupil Services	3000-3999		13,722,436.75	14,968,830.89	28,691,267.64	14,018,682.07	13,503,291.00	27,521,973.07	-4.1%
4) Ancillary Services	4000-4999		715,366.08	21,335.00	736,701.08	700,113.00	0.00	700,113.00	-5.0%
5) Community Services	5000-5999		9,902.82	0.00	9,902.82	14,472.00	0.00	14,472.00	46.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,516,352.18	1,767,832.98	12,284,185.16	11,740,538.00	1,336,178.00	13,076,716.00	6.5%
8) Plant Services	8000-8999		16,520,524.67	7,518,202.90	24,038,727.57	15,399,881.00	8,561,335.00	23,961,216.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,578,539.00	32,754.68	3,611,293.68	3,397,851.00	140,000.00	3,537,851.00	-2.0%
10) TOTAL, EXPENDITURES			172,025,264.03	102,013,908.06	274,039,172.09	173,261,257.00	93,556,078.96	266,817,335.96	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			42,684,931.71	(40,218,598.23)	2,466,333.48	38,786,709.00	(42,691,775.96)	(3,905,066.96)	-258.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		82.00	0.00	82.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		105,648.37	0.00	105,648.37	135,000.00	0.00	135,000.00	27.8%
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		(36,348,175.31)	36,348,175.31	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,453,741.68)	36,348,175.31	(105,566.37)	(42,390,507.00)	42,255,507.00	(135,000.00)	27.9%

			2018-19 Unaudited Actuals			2019-20 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	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,231,190.03	(3,870,422.92)	2,360,767.11	(3,603,798.00)	(436,268.96)	(4,040,066.96)	-271.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
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)			12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,374,181.53	8,749,245.90	21,123,427.43	18,605,371.56	4,878,822.98	23,484,194.54	11.2%
2) Ending Balance, June 30 (E + F1e)			18,605,371.56	4,878,822.98	23,484,194.54	15,001,573.56	4,442,554.02	19,444,127.58	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	11,469.63	0.00	11,469.63	21,377.77	0.00	21,377.77	86.4%
Prepaid Items		9713	23,265.98	0.00	23,265.98	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	4,878,822.98	4,878,822.98	0.00	4,442,554.02	4,442,554.02	-8.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,224,345.00	0.00	8,224,345.00	8,008,570.00	0.00	8,008,570.00	-2.6%
Unassigned/Unappropriated Amount		9790	10,246,290.95	0.00	10,246,290.95	6,871,625.79	0.00	6,871,625.79	-32.9%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	755,517.58	915,563.58
5810	Other Restricted Federal	0.00	18,682.04
6230	California Clean Energy Jobs Act	385,423.00	385,423.00
6300	Lottery: Instructional Materials	212,024.35	212,024.35
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	42,569.01	42,569.01
7085	Learning Communities for School Success Program	962,710.23	230,007.23
7311	Classified School Employee Professional Development Block Grant	86,941.50	86,941.50
7510	Low-Performing Students Block Grant	1,345,673.00	1,345,673.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	360,447.78	339,279.78
9010	Other Restricted Local	727,516.53	866,390.53
Total, Restricted Balance		4,878,822.98	4,442,554.02

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,029.00	936,924.00	-3.4%
3) Other State Revenue		8300-8599	2,907,183.00	2,547,630.00	-12.4%
4) Other Local Revenue		8600-8799	216,356.56	210,200.00	-2.8%
5) TOTAL, REVENUES			4,093,568.56	3,694,754.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,490,140.13	1,208,034.00	-18.9%
2) Classified Salaries		2000-2999	860,223.19	972,116.00	13.0%
3) Employee Benefits		3000-3999	755,830.74	632,854.00	-16.3%
4) Books and Supplies		4000-4999	72,887.51	45,500.00	-37.6%
5) Services and Other Operating Expenditures		5000-5999	728,484.70	631,510.00	-13.3%
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	134,825.99	66,155.00	-50.9%
9) TOTAL, EXPENDITURES			4,042,392.26	3,556,169.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,176.30	138,585.00	170.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,176.30	138,585.00	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,482.73	56,659.03	933.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482.73	56,659.03	933.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482.73	56,659.03	933.4%
2) Ending Balance, June 30 (E + F1e)			56,659.03	195,244.03	244.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,134.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	56,659.03	186,110.03	228.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	340,713.81		
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	(432.99)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	161,096.27		
4) Due from Grantor Government		9290	769,498.01		
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			1,270,875.10		
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	93,513.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,120,702.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,214,216.07		
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)			56,659.03		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	970,029.00	936,924.00	-3.4%
TOTAL, FEDERAL REVENUE			970,029.00	936,924.00	-3.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	728,496.00	651,588.00	-10.6%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,855,283.00	1,855,282.00	0.0%
All Other State Revenue	All Other	8590	323,404.00	40,760.00	-87.4%
TOTAL, OTHER STATE REVENUE			2,907,183.00	2,547,630.00	-12.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,422.49	250.00	-94.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	50,638.40	48,350.00	-4.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	161,295.67	161,600.00	0.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			216,356.56	210,200.00	-2.8%
TOTAL, REVENUES			4,093,568.56	3,694,754.00	-9.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	829,843.60	626,396.00	-24.5%
Certificated Pupil Support Salaries		1200	80,712.58	63,000.00	-21.9%
Certificated Supervisors' and Administrators' Salaries		1300	136,437.06	111,052.00	-18.6%
Other Certificated Salaries		1900	443,146.89	407,586.00	-8.0%
TOTAL, CERTIFICATED SALARIES			1,490,140.13	1,208,034.00	-18.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	70,722.66	105,768.00	49.6%
Classified Support Salaries		2200	453,165.89	552,242.00	21.9%
Classified Supervisors' and Administrators' Salaries		2300	84,907.15	42,434.00	-50.0%
Clerical, Technical and Office Salaries		2400	225,278.57	249,672.00	10.8%
Other Classified Salaries		2900	26,148.92	22,000.00	-15.9%
TOTAL, CLASSIFIED SALARIES			860,223.19	972,116.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	417,880.15	242,522.00	-42.0%
PERS		3201-3202	156,210.84	201,563.00	29.0%
OASDI/Medicare/Alternative		3301-3302	90,947.28	91,940.00	1.1%
Health and Welfare Benefits		3401-3402	15,804.38	17,133.00	8.4%
Unemployment Insurance		3501-3502	1,159.74	1,124.00	-3.1%
Workers' Compensation		3601-3602	45,130.92	39,179.00	-13.2%
OPEB, Allocated		3701-3702	20,127.61	28,381.00	41.0%
OPEB, Active Employees		3751-3752	8,569.82	11,012.00	28.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			755,830.74	632,854.00	-16.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23.74	0.00	-100.0%
Materials and Supplies		4300	44,174.62	45,500.00	3.0%
Noncapitalized Equipment		4400	28,689.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			72,887.51	45,500.00	-37.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,298.83	7,150.00	66.3%
Dues and Memberships		5300	2,377.75	2,710.00	14.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	200,846.05	85,000.00	-57.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,824.20	6,100.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,220.10	4,600.00	-11.9%
Professional/Consulting Services and Operating Expenditures		5800	490,872.65	510,450.00	4.0%
Communications		5900	19,045.12	15,500.00	-18.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			728,484.70	631,510.00	-13.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	134,825.99	66,155.00	-50.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			134,825.99	66,155.00	-50.9%
TOTAL, EXPENDITURES			4,042,392.26	3,556,169.00	-12.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,029.00	936,924.00	-3.4%
3) Other State Revenue		8300-8599	2,907,183.00	2,547,630.00	-12.4%
4) Other Local Revenue		8600-8799	216,356.56	210,200.00	-2.8%
5) TOTAL, REVENUES			4,093,568.56	3,694,754.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,666,100.03	1,381,291.00	-17.1%
2) Instruction - Related Services	2000-2999		971,600.97	967,642.00	-0.4%
3) Pupil Services	3000-3999		576,357.54	508,314.00	-11.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		134,825.99	66,155.00	-50.9%
8) Plant Services	8000-8999		693,507.73	632,767.00	-8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,042,392.26	3,556,169.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,176.30	138,585.00	170.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,176.30	138,585.00	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,482.73	56,659.03	933.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482.73	56,659.03	933.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482.73	56,659.03	933.4%
2) Ending Balance, June 30 (E + F1e)			56,659.03	195,244.03	244.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,134.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	56,659.03	186,110.03	228.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	9,134.00
Total, Restricted Balance		0.00	9,134.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	952,201.45	1,105,229.00	16.1%
3) Other State Revenue		8300-8599	3,905,151.50	3,848,117.00	-1.5%
4) Other Local Revenue		8600-8799	335,927.49	388,526.00	15.7%
5) TOTAL, REVENUES			5,193,280.44	5,341,872.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,632,453.57	1,613,022.00	-1.2%
2) Classified Salaries		2000-2999	1,485,361.18	1,543,276.00	3.9%
3) Employee Benefits		3000-3999	1,032,399.44	1,021,285.00	-1.1%
4) Books and Supplies		4000-4999	43,560.00	154,818.00	255.4%
5) Services and Other Operating Expenditures		5000-5999	645,922.87	762,206.00	18.0%
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	255,871.78	233,631.00	-8.7%
9) TOTAL, EXPENDITURES			5,095,568.84	5,328,238.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97,711.60	13,634.00	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,386.30	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,386.30)	0.00	-100.0%

Description Resource Codes Object Codes			2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,325.30	13,634.00	-78.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,533.51	127,858.81	101.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,533.51	127,858.81	101.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,533.51	127,858.81	101.2%
2) Ending Balance, June 30 (E + F1e)			127,858.81	141,492.81	10.7%
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	127,858.81	141,492.81	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	499,797.29		
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	109,752.65		
4) Due from Grantor Government		9290	547,099.37		
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			1,156,649.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	47,487.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	968,711.45		
4) Current Loans		9640			
5) Unearned Revenue		9650	12,591.55		
6) TOTAL, LIABILITIES			1,028,790.50		
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)			127,858.81		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	952,201.45	1,105,229.00	16.1%
TOTAL, FEDERAL REVENUE			952,201.45	1,105,229.00	16.1%
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	3,694,938.50	3,746,217.00	1.4%
All Other State Revenue	All Other	8590	210,213.00	101,900.00	-51.5%
TOTAL, OTHER STATE REVENUE			3,905,151.50	3,848,117.00	-1.5%
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	1,833.43	2,000.00	9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	9,658.50	7,029.00	-27.2%
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	324,435.56	379,497.00	17.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			335,927.49	388,526.00	15.7%
TOTAL, REVENUES			5,193,280.44	5,341,872.00	2.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,350,493.04	1,341,698.00	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	281,960.53	271,324.00	-3.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,632,453.57	1,613,022.00	-1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	988,050.92	985,693.00	-0.2%
Classified Support Salaries		2200	91,275.30	102,528.00	12.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,317.12	231,132.00	3.0%
Other Classified Salaries		2900	181,717.84	223,923.00	23.2%
TOTAL, CLASSIFIED SALARIES			1,485,361.18	1,543,276.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	435,226.62	360,560.00	-17.2%
PERS		3201-3202	297,199.26	333,303.00	12.1%
OASDI/Medicare/Alternative		3301-3302	146,477.66	145,488.00	-0.7%
Health and Welfare Benefits		3401-3402	37,557.13	49,896.00	32.9%
Unemployment Insurance		3501-3502	1,564.64	1,614.00	3.2%
Workers' Compensation		3601-3602	60,741.95	56,716.00	-6.6%
OPEB, Allocated		3701-3702	29,268.97	41,069.00	40.3%
OPEB, Active Employees		3751-3752	24,363.21	32,639.00	34.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,032,399.44	1,021,285.00	-1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,939.78	149,447.00	248.0%
Noncapitalized Equipment		4400	620.22	5,371.00	766.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,560.00	154,818.00	255.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,731.03	17,000.00	119.9%
Dues and Memberships		5300	600.00	2,000.00	233.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,032.60	52,200.00	11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,557.69	3,000.00	17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,628.00	New
Professional/Consulting Services and Operating Expenditures		5800	584,282.80	680,278.00	16.4%
Communications		5900	3,718.75	6,100.00	64.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			645,922.87	762,206.00	18.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	255,871.78	233,631.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255,871.78	233,631.00	-8.7%
TOTAL, EXPENDITURES			5,095,568.84	5,328,238.00	4.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	33,386.30	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,386.30	0.00	-100.0%
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)			(33,386.30)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	952,201.45	1,105,229.00	16.1%
3) Other State Revenue		8300-8599	3,905,151.50	3,848,117.00	-1.5%
4) Other Local Revenue		8600-8799	335,927.49	388,526.00	15.7%
5) TOTAL, REVENUES			5,193,280.44	5,341,872.00	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,770,990.36	3,930,321.00	4.2%
2) Instruction - Related Services	2000-2999		890,837.47	963,669.00	8.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		255,871.78	233,631.00	-8.7%
8) Plant Services	8000-8999		177,869.23	200,617.00	12.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,095,568.84	5,328,238.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			97,711.60	13,634.00	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,386.30	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,386.30)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,325.30	13,634.00	-78.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,533.51	127,858.81	101.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,533.51	127,858.81	101.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,533.51	127,858.81	101.2%
2) Ending Balance, June 30 (E + F1e)			127,858.81	141,492.81	10.7%
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	127,858.81	141,492.81	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	32,477.54	32,477.54
9010	Other Restricted Local	95,381.27	109,015.27
Total, Restricted Balance		127,858.81	141,492.81

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,593,198.55	7,945,000.00	4.6%
3) Other State Revenue		8300-8599	476,061.69	480,500.00	0.9%
4) Other Local Revenue		8600-8799	555,125.89	573,175.00	3.3%
5) TOTAL, REVENUES			8,624,386.13	8,998,675.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,203,076.37	4,499,118.00	7.0%
3) Employee Benefits		3000-3999	1,149,867.13	1,558,015.00	35.5%
4) Books and Supplies		4000-4999	3,066,035.92	3,021,200.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	184,387.83	230,300.00	24.9%
6) Capital Outlay		6000-6999	291,483.01	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	463,213.95	441,230.00	-4.7%
9) TOTAL, EXPENDITURES			9,358,064.21	9,749,863.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(733,678.08)	(751,188.00)	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,034.67	135,000.00	-2.9%
b) Transfers Out		7600-7629	82.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			138,952.67	135,000.00	-2.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(594,725.41)	(616,188.00)	3.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,798,019.80	5,203,294.39	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,798,019.80	5,203,294.39	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,798,019.80	5,203,294.39	-10.3%
2) Ending Balance, June 30 (E + F1e)			5,203,294.39	4,587,106.39	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	99,821.90	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	5,101,022.49	4,587,106.39	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,379,204.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,450.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	18,411.50		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,052,592.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,147.77		
6) Stores		9320	99,821.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,587,628.19		
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	127,679.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	256,654.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			384,333.80		
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)			5,203,294.39		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,593,198.55	7,945,000.00	4.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,593,198.55	7,945,000.00	4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	476,061.69	480,500.00	0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			476,061.69	480,500.00	0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	457,510.14	506,175.00	10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,670.94	50,000.00	-32.1%
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	23,944.81	17,000.00	-29.0%
TOTAL, OTHER LOCAL REVENUE			555,125.89	573,175.00	3.3%
TOTAL, REVENUES			8,624,386.13	8,998,675.00	4.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,335,093.77	3,589,879.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	594,853.25	605,355.00	1.8%
Clerical, Technical and Office Salaries		2400	234,776.64	230,683.00	-1.7%
Other Classified Salaries		2900	38,352.71	73,201.00	90.9%
TOTAL, CLASSIFIED SALARIES			4,203,076.37	4,499,118.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	639,569.36	932,899.00	45.9%
OASDI/Medicare/Alternative		3301-3302	301,265.23	342,666.00	13.7%
Health and Welfare Benefits		3401-3402	59,752.07	85,540.00	43.2%
Unemployment Insurance		3501-3502	2,112.25	2,390.00	13.1%
Workers' Compensation		3601-3602	81,150.92	80,921.00	-0.3%
OPEB, Allocated		3701-3702	38,048.38	58,617.00	54.1%
OPEB, Active Employees		3751-3752	27,968.92	54,982.00	96.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,149,867.13	1,558,015.00	35.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	358,471.56	296,200.00	-17.4%
Noncapitalized Equipment		4400	85,184.93	50,000.00	-41.3%
Food		4700	2,622,379.43	2,675,000.00	2.0%
TOTAL, BOOKS AND SUPPLIES			3,066,035.92	3,021,200.00	-1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,430.19	13,500.00	81.7%
Dues and Memberships		5300	214.00	2,000.00	834.6%
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	25,506.51	40,000.00	56.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,639.55	5,000.00	-42.1%
Professional/Consulting Services and Operating Expenditures		5800	140,604.86	166,300.00	18.3%
Communications		5900	1,992.72	3,500.00	75.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,387.83	230,300.00	24.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	291,483.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			291,483.01	0.00	-100.0%
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	463,213.95	441,230.00	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,213.95	441,230.00	-4.7%
TOTAL, EXPENDITURES			9,358,064.21	9,749,863.00	4.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	105,648.37	135,000.00	27.8%
Other Authorized Interfund Transfers In		8919	33,386.30	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			139,034.67	135,000.00	-2.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	82.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			82.00	0.00	-100.0%
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)			138,952.67	135,000.00	-2.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,593,198.55	7,945,000.00	4.6%
3) Other State Revenue		8300-8599	476,061.69	480,500.00	0.9%
4) Other Local Revenue		8600-8799	555,125.89	573,175.00	3.3%
5) TOTAL, REVENUES			8,624,386.13	8,998,675.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,894,850.26	9,308,633.00	4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		463,213.95	441,230.00	-4.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,358,064.21	9,749,863.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(733,678.08)	(751,188.00)	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,034.67	135,000.00	-2.9%
b) Transfers Out		7600-7629	82.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			138,952.67	135,000.00	-2.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(594,725.41)	(616,188.00)	3.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,798,019.80	5,203,294.39	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,798,019.80	5,203,294.39	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,798,019.80	5,203,294.39	-10.3%
2) Ending Balance, June 30 (E + F1e)			5,203,294.39	4,587,106.39	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	99,821.90	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	5,101,022.49	4,587,106.39	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,501,068.56	1,613,920.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,179,425.60	1,525,227.60
5330	Child Nutrition: Summer Food Service Program Operations	1,402,886.79	1,407,947.79
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	0.00	10,023.00
9010	Other Restricted Local	17,641.54	29,987.54
Total, Restricted Balance		5,101,022.49	4,587,106.39

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,007,489.45	0.00	-100.0%
5) TOTAL, REVENUES			3,007,489.45	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,348.59	1,019,237.00	238.2%
3) Employee Benefits		3000-3999	87,494.50	337,272.00	285.5%
4) Books and Supplies		4000-4999	33,035.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	208,341.00	0.00	-100.0%
6) Capital Outlay		6000-6999	84,370,910.63	92,000,000.00	9.0%
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			85,001,130.41	93,356,509.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,993,640.96)	(93,356,509.00)	13.9%
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	145,000,000.00	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			145,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			63,006,359.04	(93,356,509.00)	-248.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,421,191.91	228,427,550.95	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,421,191.91	228,427,550.95	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,421,191.91	228,427,550.95	38.1%
2) Ending Balance, June 30 (E + F1e)			228,427,550.95	135,071,041.95	-40.9%
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	228,427,550.95	135,071,041.95	-40.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	244,138,867.26		
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	937,312.65		
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			245,076,179.91		
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	16,648,415.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	213.91		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,648,628.96		
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)			228,427,550.95		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,007,489.45	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			3,007,489.45	0.00	-100.0%
TOTAL, REVENUES			3,007,489.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	227,581.48	911,710.00	300.6%
Clerical, Technical and Office Salaries		2400	73,767.11	107,527.00	45.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			301,348.59	1,019,237.00	238.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,361.79	211,322.00	288.7%
OASDI/Medicare/Alternative		3301-3302	21,020.54	76,822.00	265.5%
Health and Welfare Benefits		3401-3402	2,703.17	10,993.00	306.7%
Unemployment Insurance		3501-3502	150.71	517.00	243.0%
Workers' Compensation		3601-3602	5,786.55	18,311.00	216.4%
OPEB, Allocated		3701-3702	2,125.24	13,257.00	523.8%
OPEB, Active Employees		3751-3752	1,346.50	6,050.00	349.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,494.50	337,272.00	285.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,217.70	0.00	-100.0%
Noncapitalized Equipment		4400	23,817.99	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,035.69	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,330.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	206,011.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,341.00	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	84,181,735.27	92,000,000.00	9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	189,175.36	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,370,910.63	92,000,000.00	9.0%
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					
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			85,001,130.41	93,356,509.00	9.8%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	145,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			145,000,000.00	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)			145,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,007,489.45	0.00	-100.0%
5) TOTAL, REVENUES			3,007,489.45	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		85,001,130.41	93,356,509.00	9.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,001,130.41	93,356,509.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(81,993,640.96)	(93,356,509.00)	13.9%
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	145,000,000.00	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			145,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			63,006,359.04	(93,356,509.00)	-248.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,421,191.91	228,427,550.95	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,421,191.91	228,427,550.95	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,421,191.91	228,427,550.95	38.1%
2) Ending Balance, June 30 (E + F1e)			228,427,550.95	135,071,041.95	-40.9%
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	228,427,550.95	135,071,041.95	-40.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	228,427,550.95	135,071,041.95
Total, Restricted Balance		228,427,550.95	135,071,041.95

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,762,696.38	1,750,000.00	-36.7%
5) TOTAL, REVENUES			2,762,696.38	1,750,000.00	-36.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	293,497.39	100,000.00	-65.9%
6) Capital Outlay		6000-6999	268,762.09	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,655,579.78	1,250,000.00	-24.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,217,839.26	1,350,000.00	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			544,857.12	400,000.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			544,857.12	400,000.00	-26.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,730.49	2,940,587.61	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,730.49	2,940,587.61	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,730.49	2,940,587.61	22.7%
2) Ending Balance, June 30 (E + F1e)			2,940,587.61	3,340,587.61	13.6%
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	2,940,587.61	3,340,587.61	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,107,123.64		
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	362,203.40		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,068.99		
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			3,491,396.03		
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	14,664.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	536,144.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			550,808.42		
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)			2,940,587.61		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,283.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,721,413.19	1,750,000.00	-35.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,762,696.38	1,750,000.00	-36.7%
TOTAL, REVENUES			2,762,696.38	1,750,000.00	-36.7%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,341.47	100,000.00	-39.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,368.42	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,787.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			293,497.39	100,000.00	-65.9%
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	268,762.09	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			268,762.09	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	556,375.13	500,000.00	-10.1%
Other Debt Service - Principal		7439	1,099,204.65	750,000.00	-31.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,655,579.78	1,250,000.00	-24.5%
TOTAL, EXPENDITURES			2,217,839.26	1,350,000.00	-39.1%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,762,696.38	1,750,000.00	-36.7%
5) TOTAL, REVENUES			2,762,696.38	1,750,000.00	-36.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		118,368.42	0.00	-100.0%
8) Plant Services	8000-8999		443,891.06	100,000.00	-77.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,655,579.78	1,250,000.00	-24.5%
10) TOTAL, EXPENDITURES			2,217,839.26	1,350,000.00	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			544,857.12	400,000.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			544,857.12	400,000.00	-26.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,730.49	2,940,587.61	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,730.49	2,940,587.61	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,730.49	2,940,587.61	22.7%
2) Ending Balance, June 30 (E + F1e)			2,940,587.61	3,340,587.61	13.6%
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	2,940,587.61	3,340,587.61	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,940,587.61	3,340,587.61
Total, Restricted Balance		2,940,587.61	3,340,587.61

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	501,193.77	0.00	-100.0%
5) TOTAL, REVENUES			501,193.77	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	499,381.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			499,381.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,812.77	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,812.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,812.77	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,812.77	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,812.77	New
2) Ending Balance, June 30 (E + F1e)			1,812.77	1,812.77	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	1,812.77	1,812.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	499,381.00		
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	1,812.77		
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			501,193.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	499,381.00		
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			499,381.00		
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)			1,812.77		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,812.77	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	499,381.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			501,193.77	0.00	-100.0%
TOTAL, REVENUES			501,193.77	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	499,381.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			499,381.00	0.00	-100.0%
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			499,381.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	501,193.77	0.00	-100.0%
5) TOTAL, REVENUES			501,193.77	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		499,381.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			499,381.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,812.77	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,812.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,812.77	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,812.77	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,812.77	New
2) Ending Balance, June 30 (E + F1e)			1,812.77	1,812.77	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	1,812.77	1,812.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
7710	State School Facilities Projects	1,812.77	1,812.77
Total, Restricted Balance		1,812.77	1,812.77

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,298.53	0.00	-100.0%
5) TOTAL, REVENUES			14,298.53	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	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)			14,298.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,298.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,053.47	457,352.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,053.47	457,352.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,053.47	457,352.00	3.2%
2) Ending Balance, June 30 (E + F1e)			457,352.00	457,352.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,352.00	457,352.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	455,705.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,646.46		
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			457,352.00		
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)			457,352.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,298.53	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			14,298.53	0.00	-100.0%
TOTAL, REVENUES			14,298.53	0.00	-100.0%

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

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

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,298.53	0.00	-100.0%
5) TOTAL, REVENUES			14,298.53	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,298.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,298.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,053.47	457,352.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,053.47	457,352.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,053.47	457,352.00	3.2%
2) Ending Balance, June 30 (E + F1e)			457,352.00	457,352.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	457,352.00	457,352.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	457,352.00	457,352.00
Total, Restricted Balance		457,352.00	457,352.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,023,324.75	2,161,672.00	6.8%
3) Other State Revenue		8300-8599	125,189.81	136,300.00	8.9%
4) Other Local Revenue		8600-8799	21,042,462.25	18,698,382.00	-11.1%
5) TOTAL, REVENUES			23,190,976.81	20,996,354.00	-9.5%
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	37,254,429.11	32,051,585.00	-14.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,254,429.11	32,051,585.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,063,452.30)	(11,055,231.00)	-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	104,855,813.64	0.00	-100.0%
b) Uses		7630-7699	84,030,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,825,813.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,762,361.34	(11,055,231.00)	-263.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,412,755.25	26,175,116.59	34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,412,755.25	26,175,116.59	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,412,755.25	26,175,116.59	34.8%
2) Ending Balance, June 30 (E + F1e)			26,175,116.59	15,119,885.59	-42.2%
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	26,175,116.59	15,119,885.59	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,076,940.08		
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	98,176.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,175,116.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,175,116.59		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,023,324.75	2,161,672.00	6.8%
TOTAL, FEDERAL REVENUE			2,023,324.75	2,161,672.00	6.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	125,189.81	136,300.00	8.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,189.81	136,300.00	8.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,073,397.26	16,742,682.00	-12.2%
Unsecured Roll		8612	861,313.93	943,100.00	9.5%
Prior Years' Taxes		8613	68,596.93	158,000.00	130.3%
Supplemental Taxes		8614	767,366.38	689,500.00	-10.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	271,787.75	165,100.00	-39.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,042,462.25	18,698,382.00	-11.1%
TOTAL, REVENUES			23,190,976.81	20,996,354.00	-9.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,040,696.00	1,612,985.00	-68.0%
Bond Interest and Other Service Charges		7434	32,213,733.11	30,438,600.00	-5.5%
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)			37,254,429.11	32,051,585.00	-14.0%
TOTAL, EXPENDITURES			37,254,429.11	32,051,585.00	-14.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	104,855,813.64	0.00	-100.0%
(c) TOTAL, SOURCES			104,855,813.64	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	84,030,000.00	0.00	-100.0%
(d) TOTAL, USES			84,030,000.00	0.00	-100.0%
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)			20,825,813.64	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,023,324.75	2,161,672.00	6.8%
3) Other State Revenue		8300-8599	125,189.81	136,300.00	8.9%
4) Other Local Revenue		8600-8799	21,042,462.25	18,698,382.00	-11.1%
5) TOTAL, REVENUES			23,190,976.81	20,996,354.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	37,254,429.11	32,051,585.00	-14.0%
10) TOTAL, EXPENDITURES			37,254,429.11	32,051,585.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,063,452.30)	(11,055,231.00)	-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	104,855,813.64	0.00	-100.0%
b) Uses		7630-7699	84,030,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,825,813.64	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,762,361.34	(11,055,231.00)	-263.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,412,755.25	26,175,116.59	34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,412,755.25	26,175,116.59	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,412,755.25	26,175,116.59	34.8%
2) Ending Balance, June 30 (E + F1e)			26,175,116.59	15,119,885.59	-42.2%
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	26,175,116.59	15,119,885.59	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	26,175,116.59	15,119,885.59
Total, Restricted Balance		26,175,116.59	15,119,885.59

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,754.23	18,755.20	19,201.23	18,636.27	18,636.26	18,636.27
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)	18,754.23	18,755.20	19,201.23	18,636.27	18,636.26	18,636.27
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,754.23	18,755.20	19,201.23	18,636.27	18,636.26	18,636.27
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I Part A	Title I, Part Migrant Education	Migrant Ed - Even Start	ESSA School Improvement (CSI)	Special Ed Local Assistance	Special Ed Local Assistance Private, Part B	Special Ed Local Assistance - CEIS
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.01	84.027	84.027	84.027
RESOURCE CODE	3010	3060	3110	3182	3310	3311	3312
REVENUE OBJECT	8290	8285	8285	8290	8181	8990	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	329,451.61						
2. a. Current Year Award	5,095,157.00	435,226.00	131,794.00	689,768.00	4,096,227.76	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,095,157.00	435,226.00	131,794.00	689,768.00	4,096,227.76	0.00	0.00
3. Required Matching Funds/Other					(647,060.27)	32,626.27	614,434.00
4. Total Available Award (sum lines 1, 2d, & 3)	5,424,608.61	435,226.00	131,794.00	689,768.00	3,449,167.49	32,626.27	614,434.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	329,451.61						
6. Cash Received in Current Year	2,636,461.00	340,999.48	0.00	172,442.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,965,912.61	340,999.48	0.00	172,442.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,123,809.31	435,226.00	131,794.00	0.00	3,449,167.49	32,626.27	614,434.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,123,809.31	435,226.00	131,794.00	0.00	3,449,167.49	32,626.27	614,434.00
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)	(2,157,896.70)	(94,226.52)	(131,794.00)	172,442.00	(3,449,167.49)	(32,626.27)	(614,434.00)
a. Unearned Revenue				172,442.00			
b. Accounts Payable							
c. Accounts Receivable	2,157,896.70	94,226.52	131,794.00		3,449,167.49	32,626.27	614,434.00
14. Unused Grant Award Calculation (line 4 minus line 9)	300,799.30	0.00	0.00	689,768.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	300,799.30						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,123,809.31	435,226.00	131,794.00	0.00	3,449,167.49	32,626.27	614,434.00

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

FEDERAL PROGRAM NAME	Special Ed Preschool	Special Ed Preschool - CEIS	Special Ed IDEA Mental Health	Special Ed Early Intervention	Carl Perkins VEA	Title II, Part A Teacher Quality	Title IV, Part B
FEDERAL CATALOG NUMBER	84.173	84.173	84.027	84.048	84.048	84.367	84.287
RESOURCE CODE	3315	3318	3327	3385	3550	4035	4124
REVENUE OBJECT	8182	8990	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							Goal 1110
AWARD							
1. Prior Year Carryover						61,070.99	
2. a. Current Year Award	180,267.01	0.00	224,614.94	114,086.00	178,480.00	739,753.00	2,557,854.47
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	180,267.01	0.00	224,614.94	114,086.00	178,480.00	739,753.00	2,557,854.47
3. Required Matching Funds/Other	(27,040.00)	27,040.00					
4. Total Available Award							
(sum lines 1, 2d, & 3)	153,227.01	27,040.00	224,614.94	114,086.00	178,480.00	800,823.99	2,557,854.47
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00	56,863.99	0.00
6. Cash Received in Current Year	0.00					203,480.00	2,302,068.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	260,343.99	2,302,068.50
EXPENDITURES							
9. Donor-Authorized Expenditures	153,227.01	27,040.00	224,614.94	114,086.00	178,480.00	480,140.62	2,557,854.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	153,227.01	27,040.00	224,614.94	114,086.00	178,480.00	480,140.62	2,557,854.47
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)	(153,227.01)	(27,040.00)	(224,614.94)	(114,086.00)	(178,480.00)	(219,796.63)	(255,785.97)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	153,227.01	27,040.00	224,614.94	114,086.00	178,480.00	219,796.63	255,785.97
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	320,683.37	0.00
15. If Carryover is allowed, enter line 14 amount here						320,683.37	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	153,227.01	27,040.00	224,614.94	114,086.00	178,480.00	480,140.62	2,557,854.47

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

FEDERAL PROGRAM NAME	Title IV, Part B	Title IV, Part B	Title IV, Part B	Title IV, Part A	Title IV, Part A (SSAE)	Title III, Immigrant	Title III, LEP
FEDERAL CATALOG NUMBER	84.287	84.287	84.287	84.424	84.424	84.365	84.365
RESOURCE CODE	4124	4124	4124	4127	4128	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Goal 1111	Goal 1112	Goal 1140				
AWARD							
1. Prior Year Carryover						4,300.70	26,439.99
2. a. Current Year Award	350,000.00	380,000.00	750,000.00	355,020.00	535,103.00	97,367.00	667,839.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	350,000.00	380,000.00	750,000.00	355,020.00	535,103.00	97,367.00	667,839.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	350,000.00	380,000.00	750,000.00	355,020.00	535,103.00	101,667.70	694,278.99
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	2,552.70	
6. Cash Received in Current Year	315,000.00	342,000.00	675,000.00	86,591.00	240,796.00	65,881.00	485,191.99
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	315,000.00	342,000.00	675,000.00	86,591.00	240,796.00	68,433.70	485,191.99
EXPENDITURES							
9. Donor-Authorized Expenditures	350,000.00	380,000.00	750,000.00	9,642.45	144,480.53	90,288.89	424,382.41
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	350,000.00	380,000.00	750,000.00	9,642.45	144,480.53	90,288.89	424,382.41
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)	(35,000.00)	(38,000.00)	(75,000.00)	76,948.55	96,315.47	(21,855.19)	60,809.58
a. Unearned Revenue				76,948.55	96,315.47		60,809.58
b. Accounts Payable							
c. Accounts Receivable	35,000.00	38,000.00	75,000.00			21,855.19	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	345,377.55	390,622.47	11,378.81	269,896.58
15. If Carryover is allowed, enter line 14 amount here				345,377.55	390,622.47	11,378.81	269,896.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	350,000.00	380,000.00	750,000.00	9,642.45	144,480.53	90,288.89	424,382.41

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

FEDERAL PROGRAM NAME	Promise Neighborhood Project	Americorp	Adult Basic Education & ELA Section 231	Adult Secondary Ed Section 231	Adult Ed: English Literacy & Civics Ed	WIOA Youth Career Readiness Prog.	Child Dev: Federal Child Care, Center- based
FEDERAL CATALOG NUMBER	94.006	94.006	84.002A	84.002	84.002		93.596
RESOURCE CODE	5825	5827	3905	3913	3926	5601	5025
REVENUE OBJECT	8285	8990	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			Fund 11	Fund 11	Fund 11	Fund 11	Fund 12
AWARD							
1. Prior Year Carryover	1,734,138.10						34,192.00
2. a. Current Year Award			430,704.00	91,850.00	77,805.00	369,670.00	1,204,043.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	430,704.00	91,850.00	77,805.00	369,670.00	1,204,043.00
3. Required Matching Funds/Other		14,681.52					
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,734,138.10	14,681.52	430,704.00	91,850.00	77,805.00	369,670.00	1,238,235.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	858,981.58		166,775.00	41,333.00	30,560.00	217,928.99	974,451.50
7. Contributed Matching Funds		14,681.52					
8. Total Available (sum lines 5, 6, & 7)	858,981.58	14,681.52	166,775.00	41,333.00	30,560.00	217,928.99	974,451.50
EXPENDITURES							
9. Donor-Authorized Expenditures	1,639,007.16	14,681.52	430,704.00	91,850.00	77,805.00	369,670.00	961,859.95
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,639,007.16	14,681.52	430,704.00	91,850.00	77,805.00	369,670.00	961,859.95
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)	(780,025.58)	0.00	(263,929.00)	(50,517.00)	(47,245.00)	(151,741.01)	12,591.55
a. Unearned Revenue							12,591.55
b. Accounts Payable							
c. Accounts Receivable	780,025.58		263,929.00	50,517.00	47,245.00	151,741.01	
14. Unused Grant Award Calculation (line 4 minus line 9)	95,130.94	0.00	0.00	0.00	0.00	0.00	276,375.05
15. If Carryover is allowed, enter line 14 amount here	95,130.94						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,639,007.16	0.00	430,704.00	91,850.00	77,805.00	369,670.00	961,859.95

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	2,189,593.39
2. a. Current Year Award	19,752,629.18
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	19,752,629.18
3. Required Matching Funds/Other	14,681.52
4. Total Available Award	
(sum lines 1, 2d, & 3)	21,956,904.09
REVENUES	
5. Unearned Revenue Deferred from Prior Year	388,868.30
6. Cash Received in Current Year	10,155,941.04
7. Contributed Matching Funds	14,681.52
8. Total Available (sum lines 5, 6, & 7)	10,559,490.86
EXPENDITURES	
9. Donor-Authorized Expenditures	19,256,872.02
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	19,256,872.02
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)	(8,697,381.16)
a. Unearned Revenue	419,107.15
b. Accounts Payable	0.00
c. Accounts Receivable	9,116,488.31
14. Unused Grant Award Calculation (line 4 minus line 9)	2,700,032.07
15. If Carryover is allowed, enter line 14 amount here	1,733,889.02
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,242,190.50

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

STATE PROGRAM NAME	After School Education and Safety (Prop 49)	California Career Pathways Trust	Special Ed Infant Discretionary	Partnership Academies Program	Child Dev: CA State Preschool Program	TOTAL
RESOURCE CODE	6010	6382	6515	7220	6105	
REVENUE OBJECT	8590	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)		CPT-Eden ROP			Fund 12	
AWARD						
1. Prior Year Carryover		123,352.01		706.69	(2,619.87)	121,438.83
2. a. Current Year Award	3,480,043.75		7,268.00	74,700.00	3,798,150.00	7,360,161.75
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,480,043.75	0.00	7,268.00	74,700.00	3,798,150.00	7,360,161.75
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,480,043.75	123,352.01	7,268.00	75,406.69	3,795,530.13	7,481,600.58
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	3,132,039.38	53,741.73	63.00	38,776.69	3,149,141.02	6,373,761.82
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	3,132,039.38	53,741.73	63.00	38,776.69	3,149,141.02	6,373,761.82
EXPENDITURES						
9. Donor-Authorized Expenditures	3,480,043.75	123,352.00	7,268.00	67,806.38	3,696,240.39	7,374,710.52
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	3,480,043.75	123,352.00	7,268.00	67,806.38	3,696,240.39	7,374,710.52
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)	(348,004.37)	(69,610.27)	(7,205.00)	(29,029.69)	(547,099.37)	(1,000,948.70)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	348,004.37	69,610.27	7,205.00	29,029.69	547,099.37	1,000,948.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.01	0.00	7,600.31	99,289.74	106,890.06
15. If Carryover is allowed, enter line 14 amount here				7,600.01		7,600.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,480,043.75	123,352.00	7,268.00	67,806.38	3,696,240.39	7,374,710.52

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

LOCAL PROGRAM NAME	MHSA-PEI Rest Justice	Zellerbach UM Grant	Adult Ed: La Familia VESL	Adult Ed: City of Hayward	TOTAL
RESOURCE CODE	9304	9308	9006	9009	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	45,112.00		90,000.00	10,162.83	145,274.83
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	45,112.00	0.00	90,000.00	10,162.83	145,274.83
3. Required Matching Funds/Other		4,544.81			4,544.81
4. Total Available Award (sum lines 1, 2c, & 3)	45,112.00	4,544.81	90,000.00	10,162.83	149,819.64
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	9,783.87		0.00	6,437.26	16,221.13
7. Contributed Matching Funds		4,544.81			4,544.81
8. Total Available (sum lines 5, 6, & 7)	9,783.87	4,544.81	0.00	6,437.26	20,765.94
EXPENDITURES					
9. Donor-Authorized Expenditures	45,112.00	4,544.81	90,000.00	10,162.83	149,819.64
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	45,112.00	4,544.81	90,000.00	10,162.83	149,819.64
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)	(35,328.13)	0.00	(90,000.00)	(3,725.57)	(129,053.70)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	35,328.13		90,000.00	3,725.57	129,053.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	45,112.00	0.00	90,000.00	10,162.83	145,274.83

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

FEDERAL PROGRAM NAME	LEA Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	607,610.44	607,610.44
2. a. Current Year Award	373,282.09	373,282.09
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	373,282.09	373,282.09
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	980,892.53	980,892.53
REVENUES		
5. Cash Received in Current Year	373,282.09	373,282.09
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)	373,282.09	373,282.09
EXPENDITURES		
10. Donor-Authorized Expenditures	225,374.95	225,374.95
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	225,374.95	225,374.95
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	755,517.58	755,517.58

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy Jobs Acts (Prop 39)	Lottery Prop 20 Instructional Materials	Special Education	Special Education Infant	Special Education Mental Health (AB114)	Communities for School Success Program	Classified School Employee Prof Dev Block Grant
RESOURCE CODE	6230	6300	6500	6510	6512	7085	7311
REVENUE OBJECT	8590	8560	Various	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,222,236.70	146,932.89		27,984.18		1,493,645.63	
2. a. Current Year Award		1,315,496.11	9,794,591.79	176,393.00	1,201,949.72		115,965.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,315,496.11	9,794,591.79	176,393.00	1,201,949.72	0.00	115,965.00
3. Required Matching Funds/Other			35,573,585.94		223,502.97		
4. Total Available Award (sum lines 1, 2c, & 3)	1,222,236.70	1,462,429.00	45,368,177.73	204,377.18	1,425,452.69	1,493,645.63	115,965.00
REVENUES							
5. Cash Received in Current Year		1,078,369.13	9,816,967.79	176,393.00	917,490.00		115,965.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	237,126.98	(22,376.00)	0.00	284,459.72	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	237,126.98	(22,376.00)	0.00	284,459.72	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,315,496.11	9,794,591.79	176,393.00	1,201,949.72	0.00	115,965.00
EXPENDITURES							
10. Donor-Authorized Expenditures	836,813.70	1,250,404.65	45,368,177.73	161,808.17	1,425,452.69	530,935.40	29,023.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	836,813.70	1,250,404.65	45,368,177.73	161,808.17	1,425,452.69	530,935.40	29,023.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	385,423.00	212,024.35	0.00	42,569.01	0.00	962,710.23	86,941.50

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	College Readiness Block Grant	Low-Performing Student Block Grant	CalWorks for Adult Education	Adult Education Block Grant	Child Dev: Ctr Based Reserve Account	TOTAL
RESOURCE CODE	7338	7510	6371	6391	6130	
REVENUE OBJECT	8590	8590	8590	8590	8990	
LOCAL DESCRIPTION (if any)			Fund 11	Fund 11	Fund 12	
AWARD						
1. Prior Year Restricted Ending Balance	27,427.54				31,946.00	2,950,172.94
2. a. Current Year Award		1,345,673.00	121,570.00	1,855,283.00		15,926,921.62
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,345,673.00	121,570.00	1,855,283.00	0.00	15,926,921.62
3. Required Matching Funds/Other						35,797,088.91
4. Total Available Award (sum lines 1, 2c, & 3)	27,427.54	1,345,673.00	121,570.00	1,855,283.00	31,946.00	54,674,183.47
REVENUES						
5. Cash Received in Current Year		672,837.00	20,111.00	1,700,676.00		14,498,808.92
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	672,836.00	101,459.00	154,607.00	0.00	1,428,112.70
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	672,836.00	101,459.00	154,607.00	0.00	1,428,112.70
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,345,673.00	121,570.00	1,855,283.00	0.00	15,926,921.62
EXPENDITURES						
10. Donor-Authorized Expenditures	27,427.54	0.00	121,570.00	1,855,283.00		51,606,896.38
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	27,427.54	0.00	121,570.00	1,855,283.00	0.00	51,606,896.38
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	1,345,673.00	0.00	0.00	31,946.00	3,067,287.09

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restricted Maintenance Account (RMA)	PK-3rd Leadership Design Team	Eden Health Community Schools (Cherryland)	Kaiser-Promote Healthy Eating (YEP)	YEP Parent Fee Funded Before/After School	CALSac Grant to YEP	Gill Family Trust Scholarships (YEP)
RESOURCE CODE	8150	9002	9019	9020	9060	9064	9065
REVENUE OBJECT	8982	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	494,267.31		14,850.00	1,005.86	(5,519.68)	3,753.46	1,000.00
2. a. Current Year Award		8,359.96			751,843.17		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,359.96	0.00	0.00	751,843.17	0.00	0.00
3. Required Matching Funds/Other	5,483,694.48						
4. Total Available Award (sum lines 1, 2c, & 3)	5,977,961.79	8,359.96	14,850.00	1,005.86	746,323.49	3,753.46	1,000.00
REVENUES							
5. Cash Received in Current Year		1,035.00			701,843.17		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	7,324.96	0.00	0.00	50,000.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	7,324.96	0.00	0.00	50,000.00	0.00	0.00
8. Contributed Matching Funds	5,483,694.48						
9. Total Available (sum lines 5, 7c, & 8)	5,483,694.48	8,359.96	0.00	0.00	751,843.17	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,903,630.46	7,324.96			751,843.17		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,903,630.46	7,324.96	0.00	0.00	751,843.17	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,074,331.33	1,035.00	14,850.00	1,005.86	(5,519.68)	3,753.46	1,000.00

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Dominguez Dream	Measure G Parcel Tax	Measure A Parcel Tax	HUSD Billing Program	Art is Education	NAMM Turnaround Grant (Burbank)	NAMM Turnaround Community Grant (Burbank)
RESOURCE CODE	9066	9100	9101	9319	9320	9321	9322
REVENUE OBJECT	8699	8622	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	409.40			100.00	5,257.59	462.93	39.11
2. a. Current Year Award	9,869.00	675.46	3,392,285.16	215,576.83	49,071.76		5,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,869.00	675.46	3,392,285.16	215,576.83	49,071.76	0.00	5,000.00
3. Required Matching Funds/Other				100,727.59			
4. Total Available Award (sum lines 1, 2c, & 3)	10,278.40	675.46	3,392,285.16	316,404.42	54,329.35	462.93	5,039.11
REVENUES							
5. Cash Received in Current Year	9,869.00	675.46	3,392,285.16	21,409.82	49,071.76		5,000.00
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	194,167.01	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	194,167.01	0.00	0.00	0.00
8. Contributed Matching Funds				100,727.59			
9. Total Available (sum lines 5, 7c, & 8)	9,869.00	675.46	3,392,285.16	316,304.42	49,071.76	0.00	5,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,278.40	675.46	3,224,309.46	316,304.42	36,837.10		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,278.40	675.46	3,224,309.46	316,304.42	36,837.10	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	167,975.70	100.00	17,492.25	462.93	5,039.11

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LOCAL PROGRAM NAME	Lowe's Toolbox for Education (Glassbook)	Bottled Up (Cesar Chavez)	Choral Music/Chime-In Donation	Hewlett Foundation	CTEIG	Lost Library Books	Maintenance Assessment District Parcel TAX
RESOURCE CODE	9323	9324	9329	9342	9350	9365	9367
REVENUE OBJECT	8699	8699	8699	8699	8783	8699	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	520.67	1,900.00				16,678.38	143,927.83
2. a. Current Year Award			2,300.00	155,319.00	414,761.45	5,937.34	1,258,378.05
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,300.00	155,319.00	414,761.45	5,937.34	1,258,378.05
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	520.67	1,900.00	2,300.00	155,319.00	414,761.45	22,615.72	1,402,305.88
REVENUES							
5. Cash Received in Current Year			2,300.00		414,761.45	5,937.34	1,257,676.75
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	155,319.00	0.00	0.00	701.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	155,319.00	0.00	0.00	701.30
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	2,300.00	155,319.00	414,761.45	5,937.34	1,258,378.05
EXPENDITURES							
10. Donor-Authorized Expenditures				27,325.29	414,761.45	5,990.28	1,402,305.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	27,325.29	414,761.45	5,990.28	1,402,305.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	520.67	1,900.00	2,300.00	127,993.71	0.00	16,625.44	0.03

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

LOCAL PROGRAM NAME	Facilities Redevelopment Funds	Microsoft Settlement Funds	Puente Project	Retirement Reception Donations	Site Donations or Fundraisers	Made in Hayward Donation Account	ASB Funds
RESOURCE CODE	9368	9372	9387	9402	9408	9409	9412
REVENUE OBJECT	8625	8699	8699	8699/8980	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4,006,493.77	139,023.09	986.57	86.09	239,046.70	909.63	126,879.06
2. a. Current Year Award	1,217,665.51	1,669.09		750.00	333,996.89		76,051.75
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,217,665.51	1,669.09	0.00	750.00	333,996.89	0.00	76,051.75
3. Required Matching Funds/Other	(5,078,000.00)	26,346.99					
4. Total Available Award (sum lines 1, 2c, & 3)	146,159.28	167,039.17	986.57	836.09	573,043.59	909.63	202,930.81
REVENUES							
5. Cash Received in Current Year	1,217,665.51	1,669.09		750.00	333,996.89		76,051.75
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	(5,078,000.00)	26,346.99					
9. Total Available (sum lines 5, 7c, & 8)	(3,860,334.49)	28,016.08	0.00	750.00	333,996.89	0.00	76,051.75
EXPENDITURES							
10. Donor-Authorized Expenditures	146,156.30	167,039.17		1,261.83	336,913.16		104,468.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	146,156.30	167,039.17	0.00	1,261.83	336,913.16	0.00	104,468.30
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2.98	0.00	986.57	(425.74)	236,130.43	909.63	98,462.51

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

LOCAL PROGRAM NAME	National Philanthropic (Mt Eden)	Child Dev: LIIF QRIS Alameda First5	Child Dev: C.A.P.E Grant	Child Dev: 4 C's HPN Quality Counts	WestEd Parent Involvement Project	Child Nutrition: Catering Services	TOTAL
RESOURCE CODE	9413	9005	9015	9016	9021	9600	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)		Fund 12	Fund 12	Fund 12			
AWARD							
1. Prior Year Restricted Ending Balance	31,330.75	1,582.19	29,868.97	136.35		15,926.11	5,270,922.14
2. a. Current Year Award	15,000.00		69,000.00		255,435.56	1,325.00	8,240,270.98
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	0.00	69,000.00	0.00	255,435.56	1,325.00	8,240,270.98
3. Required Matching Funds/Other							532,769.06
4. Total Available Award (sum lines 1, 2c, & 3)	46,330.75	1,582.19	98,868.97	136.35	255,435.56	17,251.11	14,043,962.18
REVENUES							
5. Cash Received in Current Year	15,000.00		65,250.00		149,899.84		7,722,147.99
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	3,750.00	0.00	105,535.72	1,325.00	518,122.99
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	3,750.00	0.00	105,535.72	1,325.00	518,122.99
8. Contributed Matching Funds							532,769.06
9. Total Available (sum lines 5, 7c, & 8)	15,000.00	0.00	69,000.00	0.00	255,435.56	1,325.00	8,773,040.04
EXPENDITURES							
10. Donor-Authorized Expenditures	11,415.35		10,752.20		255,435.56	1,034.57	12,136,062.74
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	11,415.35	0.00	10,752.20	0.00	255,435.56	1,034.57	12,136,062.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	34,915.40	1,582.19	88,116.77	136.35	0.00	16,216.54	1,907,899.44

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	125,389,131.95	301	184,663.94	303	125,204,468.01	305	2,882,736.26		307	122,321,731.75	309
2000 - Classified Salaries	48,877,198.02	311	167,939.41	313	48,709,258.61	315	6,481,013.59		317	42,228,245.02	319
3000 - Employee Benefits	59,413,472.12	321	1,698,055.49	323	57,715,416.63	325	2,033,300.01		327	55,682,116.62	329
4000 - Books, Supplies Equip Replace. (6500)	6,871,332.56	331	40,124.28	333	6,831,208.28	335	1,532,980.60		337	5,298,227.68	339
5000 - Services. . . & 7300 - Indirect Costs	28,835,303.54	341	331,568.34	343	28,503,735.20	345	14,614,215.40		347	13,889,519.80	349
TOTAL					266,964,086.73	365	TOTAL			239,419,840.87	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	97,710,670.32		375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,910,189.94		380
3. STRS.	3101 & 3102	29,970,089.85		382
4. PERS.	3201 & 3202	2,639,806.25		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,646,529.15		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	836,714.97		385
7. Unemployment Insurance.	3501 & 3502	57,167.81		390
8. Workers' Compensation Insurance.	3601 & 3602	2,152,681.26		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	631,384.70		
10. Other Benefits (EC 22310).	3901 & 3902	295,110.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		147,850,344.25		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		282,073.86		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		995,056.21		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		146,573,214.18		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.		61.22%		
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)	61.22%
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).	239,419,840.87
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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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	274,144,820.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,436,272.02
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	9,902.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,046,331.94
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	20,740.68
4. Other Transfers Out	All	9200	7200-7299	3,578,539.00
5. Interfund Transfers Out	All	9300	7600-7629	105,648.37
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,842.00
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)				4,790,004.81
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	733,678.08
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)				252,652,221.71

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,755.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,471.05
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.)	234,325,127.93	12,106.43
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)	234,325,127.93	12,106.43
B. Required effort (Line A.2 times 90%)	210,892,615.14	10,895.79
C. Current year expenditures (Line I.E and Line II.B)	252,652,221.71	13,471.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	130,211,347.23		130,211,347.23			130,454,436.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,406.46		19,406.46			18,754.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,754.23		18,754.23	18,636.27		18,636.27
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)			18,754.23			18,636.27
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	272,456.23		272,456.23	267,337.00		267,337.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	579,847.18		579,847.18	507,869.00		507,869.00
4. Secured Roll Taxes (Object 8041)	35,913,895.66		35,913,895.66	35,308,735.00		35,308,735.00
5. Unsecured Roll Taxes (Object 8042)	2,036,161.25		2,036,161.25	2,875,670.00		2,875,670.00
6. Prior Years' Taxes (Object 8043)	(448,841.20)		(448,841.20)	(187,419.00)		(187,419.00)
7. Supplemental Taxes (Object 8044)	1,584,506.40		1,584,506.40	1,444,636.00		1,444,636.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	23,958,279.42		23,958,279.42	25,076,312.00		25,076,312.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,515,825.47		7,515,825.47	7,097,653.00		7,097,653.00
12. Parcel Taxes (Object 8621)	3,989,535.71		3,989,535.71	3,500,000.00		3,500,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	661,802.96		661,802.96	1,310,000.00		1,310,000.00
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)	76,063,469.08	0.00	76,063,469.08	77,200,793.00	0.00	77,200,793.00
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)	76,063,469.08	0.00	76,063,469.08	77,200,793.00	0.00	77,200,793.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,441,336.46			2,525,298.08
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)			2,441,336.46			2,525,298.08
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	139,225,309.00		139,225,309.00	139,425,100.00		139,425,100.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	139,225,309.00	0.00	139,225,309.00	139,425,100.00	0.00	139,425,100.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	276,505,505.57		276,505,505.57	262,912,269.00		262,912,269.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	432,312.92		432,312.92	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			130,211,347.23			130,454,436.19
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9664			0.9937
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			130,454,436.19			134,623,427.31
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			76,063,469.08			77,200,793.00
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)			2,250,507.60			2,236,352.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			56,832,303.57			59,947,932.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			56,832,303.57			59,947,932.39
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])			208,106.26			182,821.60
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			76,271,575.34			77,383,614.60
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)			56,624,197.31			59,765,110.79
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			76,271,575.34			
b. State Subventions (Line D8)			56,624,197.31			
c. Less: Excluded Appropriations (Line C23)			2,441,336.46			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			130,454,436.19			

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,710,000.82
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 224,384,378.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.44%

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)	8,990,363.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,181,021.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	40,350.00
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)	784,543.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,996,278.09
9. Carry-Forward Adjustment (Part IV, Line F)	(786,505.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,209,772.47

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	161,832,467.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,512,505.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,851,076.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	736,701.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,902.82
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,420,631.31
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)	141,725.32
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)	329,972.17
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)	22,021,952.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,907,566.27
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,839,697.06
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,603,367.25
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)	261,207,565.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 4.59%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 4.29%

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)	11,996,278.09
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	891,985.61
2. Carry-forward adjustment amount deferred from prior year(s), if any	(776,881.47)
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 (5.54%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.54%) times Part III, Line B18); zero if positive	(2,359,516.87)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,359,516.87)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.69%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,179,758.44) is applied to the current year calculation and the remainder (\$-1,179,758.43) is deferred to one or more future years:	4.14%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-786,505.62) is applied to the current year calculation and the remainder (\$-1,573,011.25) is deferred to one or more future years:	4.29%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(786,505.62)

Approved indirect cost rate: 5.54%
Highest rate used in any program: 5.54%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,854,850.59	268,958.72	5.54%
01	3060	412,374.15	22,851.85	5.54%
01	3110	124,875.87	6,918.13	5.54%
01	3310	3,268,114.01	181,053.48	5.54%
01	3312	582,181.16	32,252.84	5.54%
01	3315	145,183.83	8,043.18	5.54%
01	3318	25,620.62	1,419.38	5.54%
01	3385	108,099.00	5,987.00	5.54%
01	3550	151,265.36	7,045.99	4.66%
01	4035	454,937.10	25,203.52	5.54%
01	4124	3,845,575.68	192,278.79	5.00%
01	4127	9,136.30	506.15	5.54%
01	4128	136,896.47	7,584.06	5.54%
01	4201	85,549.45	4,739.44	5.54%
01	4203	402,105.75	22,276.66	5.54%
01	6010	3,348,882.72	131,161.03	3.92%
01	6510	153,314.54	8,493.63	5.54%
01	6515	6,887.00	381.00	5.53%
01	7085	503,065.57	27,869.83	5.54%
01	7220	64,247.09	3,559.29	5.54%
01	7311	27,500.00	1,523.50	5.54%
01	7338	26,670.59	756.95	2.84%
01	8150	5,243,993.89	290,516.45	5.54%
01	9010	6,912,319.37	2,471.62	0.04%
11	5610	350,265.30	19,404.70	5.54%
11	6391	1,757,895.64	97,387.36	5.54%
11	9010	97,261.07	2,901.76	2.98%
12	5025	911,370.05	50,489.90	5.54%
12	6105	3,470,583.75	192,270.34	5.54%
12	9010	247,530.26	13,111.54	5.30%
13	5310	6,992,397.40	378,293.14	5.41%
13	5320	1,312,811.16	71,023.08	5.41%
13	5330	211,247.19	11,428.47	5.41%
13	5340	85,931.24	2,414.95	2.81%
13	9010	980.26	54.31	5.54%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.78		146,932.89	146,933.67
2. State Lottery Revenue	8560	3,247,787.83		1,315,496.11	4,563,283.94
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)		3,247,788.61	0.00	1,462,429.00	4,710,217.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,468,198.83			2,468,198.83
2. Classified Salaries	2000-2999	169,639.12			169,639.12
3. Employee Benefits	3000-3999	563,339.45			563,339.45
4. Books and Supplies	4000-4999	3,226.01		1,250,404.65	1,253,630.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	43,385.07			43,385.07
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,247,788.48	0.00	1,250,404.65	4,498,193.13
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.13	0.00	212,024.35	212,024.48
D. COMMENTS:					

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

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

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

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	1,649.17	0.00	1,649.17	78.98		1,728.15			
1110	Regular Education, K–12	137,151,944.47	48,847,414.44	185,999,358.91	8,907,641.95		194,907,000.86			
3100	Alternative Schools	231,755.72	455,875.37	687,631.09	32,931.14		720,562.23			
3200	Continuation Schools	1,610,768.59	374,464.09	1,985,232.68	95,074.21		2,080,306.89			
3300	Independent Study Centers	925,682.13	210,636.04	1,136,318.17	54,419.09		1,190,737.26			
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	1,401,133.02	315,173.93	1,716,306.95	82,195.16		1,798,502.11			
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	5,509,581.38	589,780.93	6,099,362.31	292,102.81		6,391,465.12			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	53,636,188.98	5,083,627.36	58,719,816.34	2,812,133.88		61,531,950.22			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	566,092.02	62,410.67	628,502.69	30,099.44		658,602.13			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	10,150.91	0.00	10,150.91	486.13	10,637.04				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					1,159,364.00	1,159,364.00			
----	Other Outgo					3,716,942.05	3,716,942.05			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	830,934.07	830,934.07
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(853,911.72)	(853,911.72)
----	Total General Fund and Charter Schools Funds Expenditures	201,044,946.39	55,939,382.83	256,984,329.22	12,284,185.14	4,876,306.05	274,144,820.41			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,649.17	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,649.17
1110	Regular Education, K-12	122,433,880.07	7,677,116.32	2,671,463.58	260,831.47	2,839,325.24	0.00	736,701.08			532,626.71	0.00	137,151,944.47
3100	Alternative Schools	231,000.92	754.80	0.00	0.00	0.00	0.00	0.00			0.00	0.00	231,755.72
3200	Continuation Schools	1,545,310.24	0.00	0.00	0.00	65,458.35	0.00	0.00			0.00	0.00	1,610,768.59
3300	Independent Study Centers	868,245.02	57,336.81	0.00	100.30	0.00	0.00	0.00			0.00	0.00	925,682.13
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,192,486.29	0.00	0.00	0.00	208,646.73	0.00	0.00			0.00	0.00	1,401,133.02
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	4,761,217.23	695,017.33	53,346.82	0.00	0.00	0.00	0.00			0.00	0.00	5,509,581.38
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	37,718,694.42	3,832,193.09	0.00	0.00	5,179,333.65	6,897,124.17	0.00			8,843.65	0.00	53,636,188.98
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	393,815.20	14,636.61	157,640.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566,092.02
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	248.09	0.00		9,902.82	0.00	0.00	0.00	10,150.91
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		169,146,298.56	12,277,054.96	2,882,450.61	260,931.77	8,293,012.06	6,897,124.17	736,701.08	9,902.82	0.00	541,470.36	0.00	201,044,946.39

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	26,243,691.31	21,426,142.47	1,177,580.66	48,847,414.44
3100	Alternative Schools	0.00	455,875.37	0.00	455,875.37
3200	Continuation Schools	374,464.09	0.00	0.00	374,464.09
3300	Independent Study Centers	210,636.04	0.00	0.00	210,636.04
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	315,173.93	0.00	0.00	315,173.93
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	589,780.93	0.00	0.00	589,780.93
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,627,751.99	455,875.37	0.00	5,083,627.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	62,410.67	0.00	0.00	62,410.67
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		32,423,908.96	22,337,893.21	1,177,580.66	55,939,382.83

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,420,631.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	40,350.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,141,678.95
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,535,436.62
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,138,096.88
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	201,044,946.39
2	Total Allocated Costs (from Form PCR, Column 2, Total)	55,939,382.83
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	256,984,329.22
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,907,566.27
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,839,697.06
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,603,367.25
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,350,630.58
D. Total Direct Charged and Allocated Costs (B3 + C5)		274,334,959.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.79%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,159,364.00		1,159,364.00
Other Outgo (Objects 1000-7999)				3,716,942.05	3,716,942.05
Total Other Costs	0.00	0.00	1,159,364.00	3,716,942.05	4,876,306.05

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	636,945.35	780,508.08	18,682,904.81	12,323,550.75	22,337,893.21	0.00	1,177,580.66
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	841.00	841.00	841.00	841.00	94.00		100.00
3100 Alternative Schools					2.00		
3200 Continuation Schools	12.00	12.00	12.00	12.00			
3300 Independent Study Centers	6.75	6.75	6.75	6.75			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	10.10	10.10	10.10	10.10			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	18.90	18.90	18.90	18.90			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	148.30	148.30	148.30	148.30	2.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	2.00	2.00	2.00	2.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,039.05	1,039.05	1,039.05	1,039.05	98.00	0.00	100.00

Current LEA: 01-61192-0000000 Hayward Unified		
Selected SELPA: CS		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CS	Mid-Alameda County	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,569
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	772,219.03	0.00	698,749.19	132,423.03	1,416,861.74	3,744,676.14	10,829,466.80		17,594,395.93
2000-2999	Classified Salaries	1,164,949.14	0.00	0.00	0.00	912,848.80	6,599,613.24	2,331,662.23		11,009,073.41
3000-3999	Employee Benefits	617,256.11	0.00	256,882.00	47,918.51	799,807.50	3,306,103.85	4,606,053.56		9,634,021.53
4000-4999	Books and Supplies	121,362.03	0.00	0.00	0.00	206.51	35,067.44	44,963.03		201,599.01
5000-5999	Services and Other Operating Expenditures	7,392,444.98	0.00	4,723.05	0.00	9,370.94	7,088,936.51	695,858.62		15,191,334.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,765.00	0.00		5,765.00
7130	State Special Schools	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00		12,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,080,245.29	0.00	960,354.24	180,341.54	3,139,095.49	20,780,162.18	18,508,004.24	0.00	53,648,202.98
7310	Transfers of Indirect Costs	195,464.66	0.00	0.00	8,493.63	0.00	0.00	0.00		203,958.29
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	5,083,627.55								5,083,627.55
	Total Indirect Costs and PCR Allocations	5,279,092.21	0.00	0.00	8,493.63	0.00	0.00	0.00	0.00	5,287,585.84
	TOTAL COSTS	15,359,337.50	0.00	960,354.24	188,835.17	3,139,095.49	20,780,162.18	18,508,004.24	0.00	58,935,788.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	91,842.47	0.00	131,986.50	0.00	0.00		223,828.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	82,721.84	1,009,009.02	1,329,902.37		2,421,633.23
3000-3999	Employee Benefits	0.00	0.00	20,944.80	0.00	53,943.23	299,905.06	393,042.55		767,835.64
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	7,082.55	0.00	0.00	0.00	0.00	224,614.94	32,626.27		264,323.76
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	7,082.55	0.00	112,787.27	0.00	268,651.57	1,533,529.02	1,755,571.19	0.00	3,677,621.60
7310	Transfers of Indirect Costs	189,096.66	0.00	0.00	0.00	0.00	0.00	0.00		189,096.66
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	189,096.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,096.66
	TOTAL BEFORE OBJECT 8980	196,179.21	0.00	112,787.27	0.00	268,651.57	1,533,529.02	1,755,571.19	0.00	3,866,718.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,866,718.26

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	772,219.03	0.00	606,906.72	132,423.03	1,284,875.24	3,744,676.14	10,829,466.80		17,370,566.96
2000-2999	Classified Salaries	1,164,949.14	0.00	0.00	0.00	830,126.96	5,590,604.22	1,001,759.86		8,587,440.18
3000-3999	Employee Benefits	617,256.11	0.00	235,937.20	47,918.51	745,864.27	3,006,198.79	4,213,011.01		8,866,185.89
4000-4999	Books and Supplies	121,362.03	0.00	0.00	0.00	206.51	35,067.44	44,963.03		201,599.01
5000-5999	Services and Other Operating Expenditures	7,385,362.43	0.00	4,723.05	0.00	9,370.94	6,864,321.57	663,232.35		14,927,010.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,765.00	0.00		5,765.00
7130	State Special Schools	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00		12,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,073,162.74	0.00	847,566.97	180,341.54	2,870,443.92	19,246,633.16	16,752,433.05	0.00	49,970,581.38
7310	Transfers of Indirect Costs	6,368.00	0.00	0.00	8,493.63	0.00	0.00	0.00		14,861.63
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	5,083,627.55								5,083,627.55
	Total Indirect Costs and PCR Allocations	5,089,995.55	0.00	0.00	8,493.63	0.00	0.00	0.00	0.00	5,098,489.18
	TOTAL BEFORE OBJECT 8980	15,163,158.29	0.00	847,566.97	188,835.17	2,870,443.92	19,246,633.16	16,752,433.05	0.00	55,069,070.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									55,069,070.56
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	281,121.44	0.00	0.00	0.00	0.00	144.16	0.00		281,265.60
3000-3999	Employee Benefits	84,959.75	0.00	0.00	0.00	0.00	41.26	0.00		85,001.01
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	112.81	0.00	0.00	0.00	0.00	0.00	0.00		112.81
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	366,194.00	0.00	0.00	0.00	0.00	185.42	0.00	0.00	366,379.42
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	366,194.00	0.00	0.00	0.00	0.00	185.42	0.00	0.00	366,379.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									35,797,088.91
	TOTAL COSTS									36,163,468.33

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	50,691,465.84	32,431,972.35
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	50,691,465.84	32,431,972.35
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	2,509.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	2,509.00	

SELPA: Mid-Alameda County (CS)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Mid-Alameda County (CS)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: Mid-Alameda County (CS)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	58,935,788.82		
b. Less: Expenditures paid from federal sources	3,866,718.26		
c. Expenditures paid from state and local sources	55,069,070.56	50,691,465.84	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		50,691,465.84	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	55,069,070.56	50,691,465.84	4,377,604.72

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	58,935,788.82		
b. Less: Expenditures paid from federal sources	3,866,718.26		
c. Expenditures paid from state and local sources	55,069,070.56	50,691,465.84	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		50,691,465.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	55,069,070.56	50,691,465.84	
d. Special education unduplicated pupil count	2,569	2,509	
e. Per capita state and local expenditures (A2c/A2d)	21,435.99	20,203.85	1,232.14

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

SELPA: Mid-Alameda County (CS)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,163,468.33	32,431,972.35	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		32,431,972.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,163,468.33	32,431,972.35	3,731,495.98

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,163,468.33	32,431,972.35	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		32,431,972.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,163,468.33	32,431,972.35	
b. Special education unduplicated pupil count	2,569	2,509	
c. Per capita local expenditures (B2a/B2b)	14,076.87	12,926.25	1,150.62

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Vickie Chang
Contact Name

510-784-2613
Telephone Number

Director of Business Services
Title

vchang@husd.k12.ca.us
Email Address

SELPA: Mid-Alameda County (CS)

Object Code	Description	Castro Valley Unified (CS00)	San Leandro Unified (CS02)	San Lorenzo Unified (CS03)	Hayward Unified (CS05)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Mid-Alameda County (CS)

Object Code	Description	Castro Valley Unified (CS00)	San Leandro Unified (CS02)	San Lorenzo Unified (CS03)	Hayward Unified (CS05)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0

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

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2019-20 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,569
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	766,598.00	0.00	716,989.00	143,950.00	326,473.00	3,707,119.00	12,008,260.00		17,669,389.00
2000-2999	Classified Salaries	1,223,076.00	0.00	0.00	0.00	351,963.00	7,061,053.00	2,629,644.00		11,265,736.00
3000-3999	Employee Benefits	610,731.00	0.00	164,291.00	31,337.00	(939,594.00)	3,523,133.00	5,259,178.00		8,649,076.00
4000-4999	Books and Supplies	140,950.00	0.00	0.00	0.00	4,664.00	39,400.00	42,200.00		227,214.00
5000-5999	Services and Other Operating Expenditures	7,343,950.00	0.00	3,500.00	0.00	20,600.00	6,326,913.00	723,800.00		14,418,763.00
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	10,085,305.00	0.00	884,780.00	175,287.00	(235,894.00)	20,657,618.00	20,663,082.00	0.00	52,230,178.00
7310	Transfers of Indirect Costs	9,099.00	0.00	0.00	0.00	0.00	0.00	0.00		9,099.00
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	9,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,099.00
	TOTAL COSTS	10,094,404.00	0.00	884,780.00	175,287.00	(235,894.00)	20,657,618.00	20,663,082.00	0.00	52,239,277.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	766,598.00	0.00	603,641.00	143,950.00	187,866.00	3,707,119.00	12,008,260.00		17,417,434.00
2000-2999	Classified Salaries	1,223,076.00	0.00	0.00	0.00	275,617.00	6,154,911.00	1,187,631.00		8,841,235.00
3000-3999	Employee Benefits	610,731.00	0.00	138,219.00	31,337.00	(999,120.00)	3,205,428.00	4,751,762.00		7,738,357.00
4000-4999	Books and Supplies	140,950.00	0.00	0.00	0.00	500.00	39,400.00	42,200.00		223,050.00
5000-5999	Services and Other Operating Expenditures	7,343,950.00	0.00	3,500.00	0.00	20,600.00	6,109,847.00	723,800.00		14,201,697.00
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	10,085,305.00	0.00	745,360.00	175,287.00	(514,537.00)	19,216,705.00	18,713,653.00	0.00	48,421,773.00
7310	Transfers of Indirect Costs	244.00	0.00	0.00	0.00	0.00	0.00	0.00		244.00
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	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244.00
	TOTAL BEFORE OBJECT 8980	10,085,549.00	0.00	745,360.00	175,287.00	(514,537.00)	19,216,705.00	18,713,653.00	0.00	48,422,017.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									48,422,017.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	307,683.00	0.00	0.00	0.00	0.00	0.00	0.00		307,683.00
3000-3999	Employee Benefits	103,837.00	0.00	0.00	0.00	0.00	0.00	0.00		103,837.00
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	150.00	0.00	0.00	0.00	0.00	0.00	0.00		150.00
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	411,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411,670.00
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	411,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411,670.00
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)									35,446,937.00
	TOTAL COSTS									35,858,607.00

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

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)		
Object Code	Description								Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,569
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	772,219.03	0.00	698,749.19	132,423.03	1,416,861.74	3,744,676.14	10,829,466.80		17,594,395.93
2000-2999	Classified Salaries	1,164,949.14	0.00	0.00	0.00	912,848.80	6,599,613.24	2,331,662.23		11,009,073.41
3000-3999	Employee Benefits	617,256.11	0.00	256,882.00	47,918.51	799,807.50	3,306,103.85	4,606,053.56		9,634,021.53
4000-4999	Books and Supplies	121,362.03	0.00	0.00	0.00	206.51	35,067.44	44,963.03		201,599.01
5000-5999	Services and Other Operating Expenditures	7,392,444.98	0.00	4,723.05	0.00	9,370.94	7,088,936.51	695,858.62		15,191,334.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,765.00	0.00		5,765.00
7130	State Special Schools	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00		12,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,080,245.29	0.00	960,354.24	180,341.54	3,139,095.49	20,780,162.18	18,508,004.24	0.00	53,648,202.98
7310	Transfers of Indirect Costs	195,464.66	0.00	0.00	8,493.63	0.00	0.00	0.00		203,958.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,083,627.55								5,083,627.55
	Total Indirect Costs	195,464.66	0.00	0.00	8,493.63	0.00	0.00	0.00	0.00	203,958.29
	TOTAL COSTS	10,275,709.95	0.00	960,354.24	188,835.17	3,139,095.49	20,780,162.18	18,508,004.24	0.00	53,852,161.27
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	91,842.47	0.00	131,986.50	0.00	0.00		223,828.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	82,721.84	1,009,009.02	1,329,902.37		2,421,633.23
3000-3999	Employee Benefits	0.00	0.00	20,944.80	0.00	53,943.23	299,905.06	393,042.55		767,835.64
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	7,082.55	0.00	0.00	0.00	0.00	224,614.94	32,626.27		264,323.76
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	7,082.55	0.00	112,787.27	0.00	268,651.57	1,533,529.02	1,755,571.19	0.00	3,677,621.60
7310	Transfers of Indirect Costs	189,096.66	0.00	0.00	0.00	0.00	0.00	0.00		189,096.66
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	189,096.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,096.66
	TOTAL BEFORE OBJECT 8980	196,179.21	0.00	112,787.27	0.00	268,651.57	1,533,529.02	1,755,571.19	0.00	3,866,718.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,866,718.26

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	772,219.03	0.00	606,906.72	132,423.03	1,284,875.24	3,744,676.14	10,829,466.80		17,370,566.96
2000-2999	Classified Salaries	1,164,949.14	0.00	0.00	0.00	830,126.96	5,590,604.22	1,001,759.86		8,587,440.18
3000-3999	Employee Benefits	617,256.11	0.00	235,937.20	47,918.51	745,864.27	3,006,198.79	4,213,011.01		8,866,185.89
4000-4999	Books and Supplies	121,362.03	0.00	0.00	0.00	206.51	35,067.44	44,963.03		201,599.01
5000-5999	Services and Other Operating Expenditures	7,385,362.43	0.00	4,723.05	0.00	9,370.94	6,864,321.57	663,232.35		14,927,010.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,765.00	0.00		5,765.00
7130	State Special Schools	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00		12,014.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,073,162.74	0.00	847,566.97	180,341.54	2,870,443.92	19,246,633.16	16,752,433.05	0.00	49,970,581.38
7310	Transfers of Indirect Costs	6,368.00	0.00	0.00	8,493.63	0.00	0.00	0.00		14,861.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,083,627.55								5,083,627.55
	Total Indirect Costs	6,368.00	0.00	0.00	8,493.63	0.00	0.00	0.00	0.00	14,861.63
	TOTAL BEFORE OBJECT 8980	10,079,530.74	0.00	847,566.97	188,835.17	2,870,443.92	19,246,633.16	16,752,433.05	0.00	49,985,443.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									49,985,443.01
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	281,121.44	0.00	0.00	0.00	0.00	144.16	0.00		281,265.60
3000-3999	Employee Benefits	84,959.75	0.00	0.00	0.00	0.00	41.26	0.00		85,001.01
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	112.81	0.00	0.00	0.00	0.00	0.00	0.00		112.81
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	366,194.00	0.00	0.00	0.00	0.00	185.42	0.00	0.00	366,379.42
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	366,194.00	0.00	0.00	0.00	0.00	185.42	0.00	0.00	366,379.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									35,797,088.91
	TOTAL COSTS									36,163,468.33

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

SELPA: Mid-Alameda County (CS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Mid-Alameda County (CS)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

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

_____ 0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

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

_____ 0.00 (f)

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

SELPA: Mid-Alameda County (CS)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
a. Total special education expenditures	52,239,277.00		
b. Less: Expenditures paid from federal sources	3,817,260.00		
c. Expenditures paid from state and local sources	48,422,017.00	55,064,527.66	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		55,064,527.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	48,422,017.00	55,064,527.66	(6,642,510.66)

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
a. Total special education expenditures	52,239,277.00		
b. Less: Expenditures paid from federal sources	3,817,260.00		
c. Expenditures paid from state and local sources	48,422,017.00	55,064,527.66	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		55,064,527.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	48,422,017.00	55,064,527.66	
d. Special education unduplicated pupil count	2569	2569	
e. Per capita state and local expenditures (A2c/A2d)	18,848.59	21,434.23	(2,585.64)

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

SELPA: Mid-Alameda County (CS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,858,607.00	36,163,468.33	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		36,163,468.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,858,607.00	36,163,468.33	(304,861.33)

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

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	35,858,607.00	36,163,468.33	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		36,163,468.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,858,607.00	36,163,468.33	
b. Special education unduplicated pupil count	2,569	2,569	
c. Per capita local expenditures (B2a/B2b)	13,958.20	14,076.87	(118.67)

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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SELPA: Mid-Alameda County (CS)

Object Code	Description	Castro Valley Unified (CS00)	San Leandro Unified (CS02)	San Lorenzo Unified (CS03)	Hayward Unified (CS05)	Adjustments*	Total
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Mid-Alameda County (CS)

Object Code	Description	Castro Valley Unified (CS00)	San Leandro Unified (CS02)	San Lorenzo Unified (CS03)	Hayward Unified (CS05)	Adjustments*	Total
BUDGET - Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							0

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(132,228.07)	0.00	(853,911.72)				
Other Sources/Uses Detail					82.00	105,648.37		
Fund Reconciliation							2,849,040.34	1,761.47
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,220.10	0.00	134,825.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,120,702.12
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	255,871.78	0.00				
Other Sources/Uses Detail					0.00	33,386.30		
Fund Reconciliation							0.00	968,711.45
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,639.55	0.00	463,213.95	0.00				
Other Sources/Uses Detail					139,034.67	82.00		
Fund Reconciliation							35,147.77	256,654.74
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	213.91
25 CAPITAL FACILITIES FUND								
Expenditure Detail	118,368.42	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	536,144.42
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	132,228.07	(132,228.07)	853,911.72	(853,911.72)	139,116.67	139,116.67	2,884,188.11	2,884,188.11