

Hayward Unified School District

2017-2018 UNAUDITED ACTUALS FINANCIAL REPORT

September 12, 2018 Board Meeting
City Hall



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

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Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.



Board of Trustees

Dr. Annette Walker, President

Mr. William McGee, Vice President

Ms. Lisa Brunner, Clerk

Dr. Luis Reynoso, Trustee

Dr. Robert Carlson, 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

Ms. Delia Ruiz
Assistant Superintendent, Human Resources

Mr. Peter Parenti
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
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)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
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)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hayward Unified (61192) - FY 2017-18 Unaudited Actuals

		2013-14	2014-15	2015-16	2016-17	2017-18
COLA & Augmentation		1.57%	0.85%	1.02%	0.00%	1.56%
GAP Funding rate		12.00%	30.16%	52.56%	56.08%	42.97%
Estimated Property Taxes (with RDA)	A-6	42,970,051	44,723,314	54,253,102	59,983,281	67,098,303
Less In-Lieu transfer		\$ (2,286,962)	\$ (2,891,062)	\$ (4,194,296)	\$ (5,216,991)	\$ (6,007,827)
Total Local Revenue		\$ 40,683,089	\$ 41,832,252	\$ 50,058,806	\$ 54,766,290	\$ 61,090,476
Statewide 90th percentile rate		\$ 12,921.15	---	---	---	---

UNDUPPLICATED PUPIL PERCENTAGE

		2013-14	2014-15	2015-16	2016-17	2017-18
District Enrollment	A-1 / A-3	20,946	20,996	20,944	20,771	20,429
COE Enrollment	A-2 / A-4	-	-	-	-	-
Total Enrollment		20,946	20,996	20,944	20,771	20,429
District Unduplicated Pupil Count	B-1 / B-3	16,117	16,722	16,959	15,597	15,884
COE Unduplicated Pupil Count	B-2 / B-4	-	-	-	-	-
Total Unduplicated Pupil Count		16,117	16,722	16,959	15,597	15,884
		1-yr	2-yr	3-yr	3-yr rolling	3-yr rolling
		percentage	percentage	percentage	percentage	percentage
Single Year Unduplicated Pupil Percentage		76.95%	79.64%	80.97%	75.09%	77.75%
Unduplicated Pupil Percentage (%)		76.95%	79.64%	80.09%	78.58%	77.95%
			Alternate	Alternate		

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
CURRENT YEAR ADA:								
Grades TK-3	P-2	B-1	7,013.84	7,137.91	7,121.28	6,894.03	6,785.02	6,637.00
Grades 4-6	(Annual for Special	B-2	4,828.16	4,959.64	5,040.71	5,149.56	5,072.67	4,942.42
Grades 7-8	Day Class	B-3	3,139.89	3,011.26	3,060.98	3,088.30	2,954.83	2,880.44
Grades 9-12	extended year)	B-4	4,697.08	4,677.76	4,760.97	4,722.85	4,860.09	4,889.35
Non Public School, NPS-Licensed Children Institutions, Community Day School:								
Grades TK-3		E-1	14.59	6.13	5.23	0.71	1.62	
Grades 4-6		E-2	18.45	14.12	12.53	10.39	3.77	
Grades 7-8	Annual	E-3	15.99	14.23	12.52	11.31	8.22	
Grades 9-12		E-4	48.29	53.27	45.88	36.97	42.08	
SUBTOTAL			19,883.89	20,071.69	19,930.90	19,731.99	19,404.90	

RATIO: District ADA to Enrollment

RATIO: Combined ADA to Enrollment

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

		2013-14	2014-15	2015-16	2016-17	2017-18
Grades TK-3	A-6	6.72	2.79	5.84	11.54	19.07
Grades 4-6	A-7	4.76	12.38	6.84	13.65	39.43
Grades 7-8	A-8	114.70	3.92	2.95	95.27	211.13
Grades 9-12	A-9	9.02	162.71	4.70	197.50	14.85
		135.20	181.80	20.33	317.96	284.48

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-	0.54	4.86	5.00
Grades 4-6	A-12	-	-	1.00	1.82	3.08
Grades 7-8	A-13	-	-	0.94	3.40	2.41
Grades 9-12	A-14	3.83	4.52	28.39	21.97	16.58
		3.83	4.52	30.87	32.05	27.07
Difference (if diff. < 0, no adj. to PY ADA)		131.37	177.28	(10.54)	285.91	257.41

LCFF ADA
ADA Guarantee - Prior Year

	2013-14	2014-15	2015-16	2016-17	2017-18
Grades TK-3	7,007.12	7,135.12	7,121.28	6,887.35	6,770.95
Grades 4-6	4,823.40	4,947.26	5,040.71	5,137.73	5,036.32
Grades 7-8	3,025.19	3,007.34	3,060.98	2,996.43	2,746.11
Grades 9-12	4,691.89	4,519.57	4,760.97	4,547.32	4,861.82
LCFF Subtotal	19,547.60	19,609.29	19,983.94	19,568.83	19,415.20
NSS	-	-	-	-	-
Combined Subtotal	19,547.60	19,609.29	19,983.94	19,568.83	19,415.20

ADA Guarantee - Current Year

Grades TK-3	7,137.91	7,121.28	6,894.03	6,785.02	6,637.00
Grades 4-6	4,959.64	5,040.71	5,149.56	5,072.67	4,942.42
Grades 7-8	3,011.26	3,060.98	3,088.30	2,954.83	2,880.44
Grades 9-12	4,677.76	4,760.97	4,722.85	4,860.09	4,889.35
LCFF Subtotal	19,786.57	19,983.94	19,854.74	19,672.61	19,349.21
NSS	-	-	-	-	-
Combined Subtotal	19,786.57	19,983.94	19,854.74	19,672.61	19,349.21

Change in LCFF ADA

(excludes NSS ADA)

	238.97	374.65	(129.20)	103.78	(65.99)
	Increase	Increase	Decline	Increase	Decline

Funded LCFF ADA

Grades TK-3	7,137.91	7,121.28	7,121.28	6,785.02	6,770.95
Grades 4-6	4,959.64	5,040.71	5,040.71	5,072.67	5,036.32
Grades 7-8	3,011.26	3,060.98	3,060.98	2,954.83	2,746.11
Grades 9-12	4,677.76	4,760.97	4,760.97	4,860.09	4,861.82
Subtotal	19,786.57	19,983.94	19,983.94	19,672.61	19,415.20

	Current	Current	Prior	Current	Prior
NPS, CDS, & COE Operated					
Grades TK-3	14.59	6.13	5.23	0.71	1.62
Grades 4-6	18.45	14.12	12.53	10.39	3.77
Grades 7-8	15.99	14.23	12.52	11.31	8.22
Grades 9-12	48.29	53.27	45.88	36.97	42.08
Subtotal	97.32	87.75	76.16	59.38	55.69

Combined Total

Grades TK-3	7,152.50	7,127.41	7,126.51	6,785.73	6,772.57
Grades 4-6	4,978.09	5,054.83	5,053.24	5,083.06	5,040.09
Grades 7-8	3,027.25	3,075.21	3,073.50	2,966.14	2,754.33
Grades 9-12	4,726.05	4,814.24	4,806.85	4,897.06	4,903.90
Total	19,883.89	20,071.69	20,060.10	19,731.99	19,470.89

LCFF Calculator Universal Assumptions
Hayward Unified (61192) - FY 2017-18 Unaudited Actuals

LEA: Hayward Unified
District

61192

Yes

2013-14

Projection
Title: FY 2017-18 Unaudited Actuals

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>						
Statutory COLA	1.57%	0.85%	1.02%	0.00%	1.56%	
Augmentation	1.57%	0.85%	1.02%	0.00%	1.56%	
	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	12.00169574%	30.16016166%	52.55761597%	56.07679980%	42.96644273%	
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	\$ 12,921.15	---	---	---	---	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	21.5165%	21.12293943%	26.76692016%	25.92116080%	24.89424756%	25.89051467%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>		0.0912%	0.1032%	0.2036%	0.1372%	

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,083	\$	7,193
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,189	\$	7,301
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,403	\$	7,518
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,578	\$	8,712

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	737	\$	737	\$	748
Grades 9-12	\$	219	\$	221	\$	223	\$	223	\$	227

Supplemental Grant

		20.00%		20.00%		20.00%		20.00%		20.00%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,564	\$	1,588
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,438	\$	1,460
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,481	\$	1,504
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,760	\$	1,788
Actual - 1.00 ADA, Local UPP as follows:		76.95%		79.64%		80.09%		78.58%		77.95%
Grades TK-3	\$	1,181	\$	1,233	\$	1,253	\$	1,229	\$	1,238
Grades 4-6	\$	1,086	\$	1,133	\$	1,152	\$	1,130	\$	1,138
Grades 7-8	\$	1,118	\$	1,167	\$	1,186	\$	1,163	\$	1,172
Grades 9-12	\$	1,329	\$	1,388	\$	1,410	\$	1,383	\$	1,394

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%		50.00%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,910	\$	3,971
Grades 4-6	\$	3,528	\$	3,558	\$	3,595	\$	3,595	\$	3,651
Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,702	\$	3,759
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,401	\$	4,470
Actual - 1.00 ADA, Local UPP >55% as follows:		21.9500%		24.6400%		25.0900%		23.5800%		22.9500%
Grades TK-3	\$	842	\$	954	\$	981	\$	922	\$	911
Grades 4-6	\$	774	\$	877	\$	902	\$	848	\$	838
Grades 7-8	\$	797	\$	903	\$	929	\$	873	\$	863
Grades 9-12	\$	948	\$	1,073	\$	1,104	\$	1,038	\$	1,026

LCFF Calculator Universal Assumptions						
Hayward Unified (61192) - FY 2017-18 Unaudited Actuals						
Summary of Funding						
	2013-14	2014-15	2015-16	2016-17	2017-18	
Target Components:						
COLA & Augmentation	1.57%	0.85%	1.02%	0.00%	1.56%	
Base Grant	146,634,197	149,353,293	150,791,092	148,570,759	148,942,623	
Grade Span Adjustment	6,213,415	6,259,828	6,324,166	6,093,127	6,179,067	
Supplemental Grant	23,523,248	24,786,058	25,166,723	24,306,977	24,183,471	
Concentration Grant	16,775,025	19,171,536	19,710,109	18,234,873	17,800,214	
Add-ons	1,728,290	1,728,290	1,728,290	1,728,290	1,728,290	
Total Target	194,874,175	201,299,005	203,720,380	198,934,026	198,833,665	
Transition Components:						
Target	\$ 194,874,175	\$ 201,299,005	\$ 203,720,380	\$ 198,934,026	\$ 198,833,665	
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	FALSE	FALSE	FALSE	
Floor	136,603,721	144,667,893	161,671,951	181,260,050	189,041,304	
Remaining Need after Gap (informational only)	51,277,011	39,551,077	19,948,777	7,762,976	5,584,932	
Gap %	12.00169574%	30.16016166%	52.55761597%	56.07679980%	42.96644273%	
Current Year Gap Funding	6,993,443	17,080,035	22,099,652	9,911,000	4,207,429	
Total LCFF Entitlement	\$ 143,597,164	\$ 161,747,928	\$ 183,771,603	\$ 191,171,050	\$ 193,248,733	
Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 40,274,757	\$ 80,443,113	\$ 91,171,603	\$ 105,893,029	\$ 110,124,125	\$ 105,187,543
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	30,221,927	-	-	-	-	-
EPA (for LCFF Calculation purposes)	22,780,576	22,470,962	28,744,073	27,819,768	26,280,635	26,970,714
Local Revenue Sources:						
8021 to 8089 - Property Taxes		42,970,051	44,723,314	54,253,102	59,983,281	67,098,303
8096 - In-Lieu of Property Taxes		(2,286,962)	(2,891,062)	(4,194,296)	(5,216,991)	(6,007,827)
Property Taxes net of in-lieu	42,819,557	40,683,089	41,832,252	50,058,806	54,766,290	61,090,476
TOTAL FUNDING	\$ 136,096,817	\$ 143,597,164	\$ 161,747,928	\$ 183,771,603	\$ 191,171,050	\$ 193,248,733
Total Phase-In Entitlement	\$ 143,597,164	\$ 161,747,928	\$ 183,771,603	\$ 191,171,050	\$ 193,248,733	
EPA Details						
% of Adjusted Revenue Limit - Annual		21.12293943%	26.76692016%	25.92116080%	24.89424756%	25.89051467%
% of Adjusted Revenue Limit - P-2		21.03170000%	26.66368816%	25.71753613%	24.75704809%	25.89051467%
EPA (for LCFF Calculation purposes)	\$ 22,780,576	\$ 22,470,962	\$ 28,744,073	\$ 27,819,768	\$ 26,280,635	\$ 26,970,714
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	22,662,917	22,386,836	28,170,800	27,599,123	26,135,675	26,972,875
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	-	117,659	84,126	573,273	220,645	144,960
Accrual (from Assumptions)	-	-	-	-	-	-
Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	
Unduplicated Pupil Population						
Enrollment	20,946	20,996	20,944	20,771	20,429	
COE Enrollment	-	-	-	-	-	
Total Enrollment	20,946	20,996	20,944	20,771	20,429	
Unduplicated Pupil Count	16,117	16,722	16,959	15,597	15,884	
COE Unduplicated Pupil Count	-	-	-	-	-	
Total Unduplicated Pupil Count	16,117	16,722	16,959	15,597	15,884	
Rolling %, Supplemental Grant	76.9500%	79.6400%	80.0900%	78.5800%	77.9500%	
Rolling %, Concentration Grant	76.9500%	79.6400%	80.0900%	78.5800%	77.9500%	
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Prior Year	Current Year	Prior Year	
Grades TK-3	7,152.50	7,127.41	7,126.51	6,785.73	6,772.57	
Grades 4-6	4,978.09	5,054.83	5,053.24	5,083.06	5,040.09	
Grades 7-8	3,027.25	3,075.21	3,073.50	2,966.14	2,754.33	
Grades 9-12	4,726.05	4,814.24	4,806.85	4,897.06	4,903.90	
Total Adjusted Base Grant ADA	19,883.89	20,071.69	20,060.10	19,731.99	19,470.89	
Total Funded ADA	19883.89	20071.69	20060.10	19731.99	19470.89	
ACTUAL ADA (Current Year Only)						
Grades TK-3	7,152.50	7,127.41	6,899.26	6,785.73	6,638.62	
Grades 4-6	4,978.09	5,054.83	5,162.09	5,083.06	4,946.19	
Grades 7-8	3,027.25	3,075.21	3,100.82	2,966.14	2,888.66	
Grades 9-12	4,726.05	4,814.24	4,768.73	4,897.06	4,931.43	
Total Actual ADA	19,883.89	20,071.69	19,930.90	19,731.99	19,404.90	
Funded Difference (Funded ADA less Actual ADA)	-	-	129.20	-	65.99	
LCAP Percentage to Increase or Improve Services						
	2013-14	2014-15	2015-16	2016-17	2017-18	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 43,957,594	\$ 44,876,832	\$ 42,541,850	\$ 41,983,685		
Current year Percentage to Increase or Improve Services	37.87%	32.72%	28.96%	28.08%		

Certification

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

B6D1998B

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: Steve Mannum Date: 8/16/18

County Superintendent of Schools: Spencer Mead Date: 8/16/18

Any inquiries concerning this report should be directed to:

CONTACT NAME Jason Guo
PHONE (510) 891-3343 *
FAX _____
E-Mail jason.guo@acgov.org

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8041	8042	8021	8029	8022
				A-1	A-2	A-3	A-4	A-5
ELEMENTARY								
61218			Mountain House Elementary	277,557	11,337	1,613	0	0
Sub Total				277,557	11,337	1,613	0	0
UNIFIED								
61119			Alameda Unified	18,952,649	1,098,551	159,069	0	0
61127			Albany City Unified	5,407,888	254,171	37,049	366	0
61143			Berkeley Unified	31,569,892	1,506,418	217,221	0	0
61150			Castro Valley Unified	11,827,786	578,853	84,475	70	69
75093			Dublin Unified	34,234,854	1,620,734	233,534	20	52
61168			Emery Unified	412,621	273,253	39,187	617	0
61176			Fremont Unified	85,121,879	4,012,742	580,006	31,063	0
61192			Hayward Unified	33,619,701	1,883,552	273,360	507,869	0
61200			Livermore Valley Joint Unified	39,743,427	1,936,569	280,115	203,921	65
61242			New Haven Unified	15,989,548	988,617	143,572	0	0
61234			Newark Unified	17,121,594	828,514	119,586	0	0
61259			Oakland Unified	69,652,560	4,545,030	658,927	2,036,054	0
61275			Piedmont City Unified	8,609,981	407,102	58,694	0	0
75101			Pleasanton Unified	51,127,145	2,407,329	346,807	67	54
61291			San Leandro Unified	13,011,057	769,151	111,491	0	0
61309			San Lorenzo Unified	10,709,139	692,089	101,124	0	0
75119			Sunol Glen Unified	1,082,245	49,744	7,156	0	46
Sub Total				448,193,966	23,852,419	3,451,373	2,780,047	286

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

Object

8041

8042

8021

8029

8022

A-1

A-2

A-3

A-4

A-5

Grand Total

448,471,523

23,863,756

3,452,986

2,780,047

286

A-1 : Secured

A-2 : Unsecured

A-3 : HOX Subventions

A-4 : Misc Taxes/Other Appropriate Local Revenues or Subventions

A-5 : Distribution of Timber Yield Taxes

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8043	8044	8045			
				A-6	A-7	A-8	A-9	A-10	A-11
ELEMENTARY									
61218			Mountain House Elementary	(1,298)	0	0	0	0	289,209
Sub Total				(1,298)	0	0	0	0	289,209
UNIFIED									
61119			Alameda Unified	(110,125)	0	707,999	10,428,844	0	31,236,987
61127			Albany City Unified	(25,028)	0	341,215	4,479,171	0	10,494,832
61143			Berkeley Unified	(148,756)	0	903,696	8,231,605	0	42,280,076
61150			Castro Valley Unified	(58,071)	0	790,504	11,710,536	0	24,934,222
75093			Dublin Unified	(160,061)	0	944,047	10,289,978	0	47,163,158
61168			Emery Unified	(27,402)	0	(109,319)	921,342	0	1,510,299
61176			Fremont Unified	(399,741)	0	3,118,450	36,611,590	0	129,075,989
61192			Hayward Unified	(187,419)	0	1,356,573	23,547,014	0	61,200,650
61200			Livermore Valley Joint Unified	(192,988)	0	1,146,686	12,731,373	0	55,849,168
61242			New Haven Unified	(101,644)	0	965,215	14,176,847	0	32,162,155
61234			Newark Unified	(76,678)	0	416,872	5,446,845	0	23,856,733
61259			Oakland Unified	(450,248)	0	1,324,265	41,152,094	0	119,418,682
61275			Piedmont City Unified	(40,945)	0	240,803	2,234,136	0	11,509,771
75101			Pleasanton Unified	(240,630)	0	1,314,555	12,286,355	0	67,241,682
61291			San Leandro Unified	(76,842)	0	569,531	10,608,529	0	24,992,917
61309			San Lorenzo Unified	(69,486)	0	866,754	13,512,285	0	25,811,905
75119			Sunol Glen Unified	(5,213)	0	24,687	225,723	0	1,384,388
Sub Total				(2,371,277)	0	15,622,533	218,594,267	0	710,123,614

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8043	8044	8045			
				A-6	A-7	A-8	A-9	A-10	A-11
Grand Total				(2,372,575)	0	15,622,533	218,594,267	0	710,412,823

A-6 : Distribution of Prior Year Taxes

A-7 : Release of Prior Year Tax Impounds [E.C. 14240]

A-8 : Supplemental Taxes from Increased Assessment [Revenue and Tax Code 75.70-75.72]

A-9 : Educational Revenue Augmentation Fund

A-10 : Prior Year Restricted Monies [E.C. 2575(e)]

A-11 : Total

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
ELEMENTARY								
61218			Mountain House Elementary	0	0	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
Sub Total				0	0	0	0	0
UNIFIED								
61119			Alameda Unified	300,007	1,049,353	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
61127			Albany City Unified	0	0	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
61143			Berkeley Unified	49,431	313,181	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
61150			Castro Valley Unified	130,616	260,324	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
75093			Dublin Unified	0	0	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
61168			Emery Unified	716,435	3,003,455	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues; A-8 is negative because the negative SA assessments exceeded the positive SA assessments
61176			Fremont Unified	196	1,459	0	0	0 A-6 is negative

California Department of Education

Tax Software

2017-17.00

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
61192	Hayward Unified			1,757,601	4,140,052	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61200	Livermore Valley Joint Unified			0	367,977	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61242	New Haven Unified			356,631	2,101,673	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61234	Newark Unified			172,634	274,926	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61259	Oakland Unified			6,393,744	11,151,222	1,583,848	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61275	Piedmont City Unified			0	0	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
75101	Pleasanton Unified			0	0	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61291	San Leandro Unified			381,549	2,187,012	96,717	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative
61309	San Lorenzo Unified			700,034	2,218,961	0	0	because the prior year refunds exceeded the prior year revenues 0 A-6 is negative

California Department of Education

Tax Software

2017-17.00

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017 Object

8047

8047

8047

	A-12	A-13	A-14	A-15	A-16 Explanation
75119 Sunol Glen Unified	0	0	0	0	0 A-6 is negative because the prior year refunds exceeded the prior year revenues
Sub Total	10,958,878	27,069,595	1,680,565	0	0
Grand Total	10,958,878	27,069,595	1,680,565	0	0

A-12 : Community Redevelopment Funds

A-13 : Redevelopment Property Tax Trust Fund Residual Distributions
[Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]

A-14 : Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]

A-15 : College Districts ERAF

A-16 : Excess ERAF

Explanation

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.86%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$130,211,347.23
	Appropriations Subject to Limit	\$130,211,347.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	4.74%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Spencer Mead
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Interim Associate Supt of Business Svcs
Title
510-670-4195
Telephone
smead@acoe.org
E-mail Address

For School District:

Vickie Chang
Name
Director of Business Services
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(510) 784-2600 x72613
Telephone
vchang@husd.k12.ca.us
E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	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:	
		2017-18 Unaudited Actuals	2018-19 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	

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	128,088,062.16		128,088,062.16			130,211,347.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,794.56		19,794.56			19,406.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	19,406.46		19,406.46	19,194.33		19,194.33
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)			19,406.46			19,194.33
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	273,360.26		273,360.26	268,628.00		268,628.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	507,868.80		507,868.80	871,870.00		871,870.00
4. Secured Roll Taxes (Object 8041)	33,619,700.84		33,619,700.84	33,203,722.00		33,203,722.00
5. Unsecured Roll Taxes (Object 8042)	1,883,551.85		1,883,551.85	2,539,117.00		2,539,117.00
6. Prior Years' Taxes (Object 8043)	(187,418.95)		(187,418.95)	(363,888.00)		(363,888.00)
7. Supplemental Taxes (Object 8044)	1,556,572.56		1,556,572.56	1,331,070.00		1,331,070.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	23,547,013.59		23,547,013.59	21,545,201.00		21,545,201.00
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)	7,009,586.07		7,009,586.07	4,455,533.00		4,455,533.00
12. Parcel Taxes (Object 8621)	1,311,635.01		1,311,635.01	1,315,163.00		1,315,163.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	3,599,668.62		3,599,668.62	3,490,000.00		3,490,000.00
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)	73,121,538.65	0.00	73,121,538.65	68,656,416.00	0.00	68,656,416.00
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)	73,121,538.65	0.00	73,121,538.65	68,656,416.00	0.00	68,656,416.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,395,170.63			2,516,899.29
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)			2,395,170.63			2,516,899.29
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	132,158,257.00		132,158,257.00	144,245,093.00		144,245,093.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(273,252.00)		(273,252.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	131,885,005.00	0.00	131,885,005.00	144,245,093.00	0.00	144,245,093.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	258,575,685.01		258,575,685.01	263,344,198.00		263,344,198.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	267,461.91		267,461.91	300,000.00		300,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2017-18 Actual			2018-19 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			128,088,062.16			130,211,347.23
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9804			0.9891
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			130,211,347.23			133,518,711.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			73,121,538.65			68,656,416.00
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)			2,328,775.20			2,303,319.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			59,484,979.21			67,379,194.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			59,484,979.21			67,379,194.83
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])			137,305.70			155,147.63
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			73,258,844.35			68,811,563.63
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)			59,347,673.51			67,224,047.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			73,258,844.35			
b. State Subventions (Line D8)			59,347,673.51			
c. Less: Excluded Appropriations (Line C23)			2,395,170.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			130,211,347.23			

California Dept of Education
SACS Financial Reporting Software - 2018.2.0
File: gann-d (Rev 05/09/2018)

Page 3 of 3

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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	123,470,218.35	301	205,845.25	303	123,264,373.10	305	3,320,158.06		307	119,944,215.04	309
2000 - Classified Salaries	48,046,296.81	311	192,380.73	313	47,853,916.08	315	6,960,257.56		317	40,893,658.52	319
3000 - Employee Benefits	46,080,735.35	321	822,679.78	323	45,258,055.57	325	2,099,522.67		327	43,158,532.90	329
4000 - Books, Supplies Equip Replace. (6500)	7,005,698.44	331	23,268.13	333	6,982,430.31	335	1,818,788.93		337	5,163,641.38	339
5000 - Services. . . & 7300 - Indirect Costs	27,039,457.57	341	412,170.02	343	26,627,287.55	345	14,510,756.87		347	12,116,530.68	349
TOTAL					249,986,062.61	365	TOTAL			221,276,578.52	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	97,060,678.49		375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,973,400.13		380
3. STRS.	3101 & 3102	21,478,981.97		382
4. PERS.	3201 & 3202	2,280,646.37		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,653,301.16		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,000,815.12		385
7. Unemployment Insurance.	3501 & 3502	56,516.48		390
8. Workers' Compensation Insurance.	3601 & 3602	2,315,050.28		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	469,691.92		
10. Other Benefits (EC 22310).	3901 & 3902	210,860.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		138,499,941.92		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		314,894.24		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,303,345.29		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		136,881,702.39		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.		61.86%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

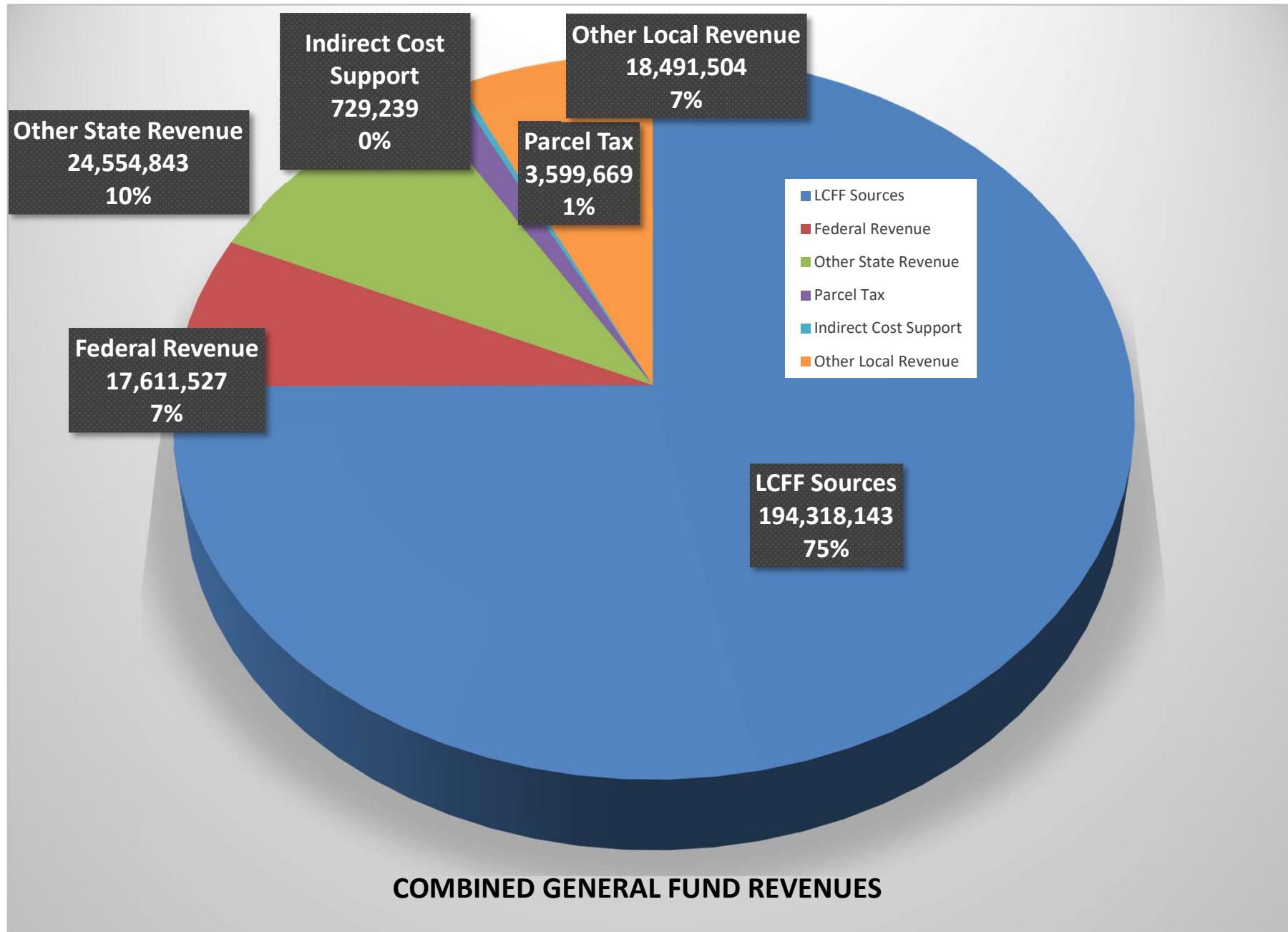
PART III: DEFICIENCY AMOUNT

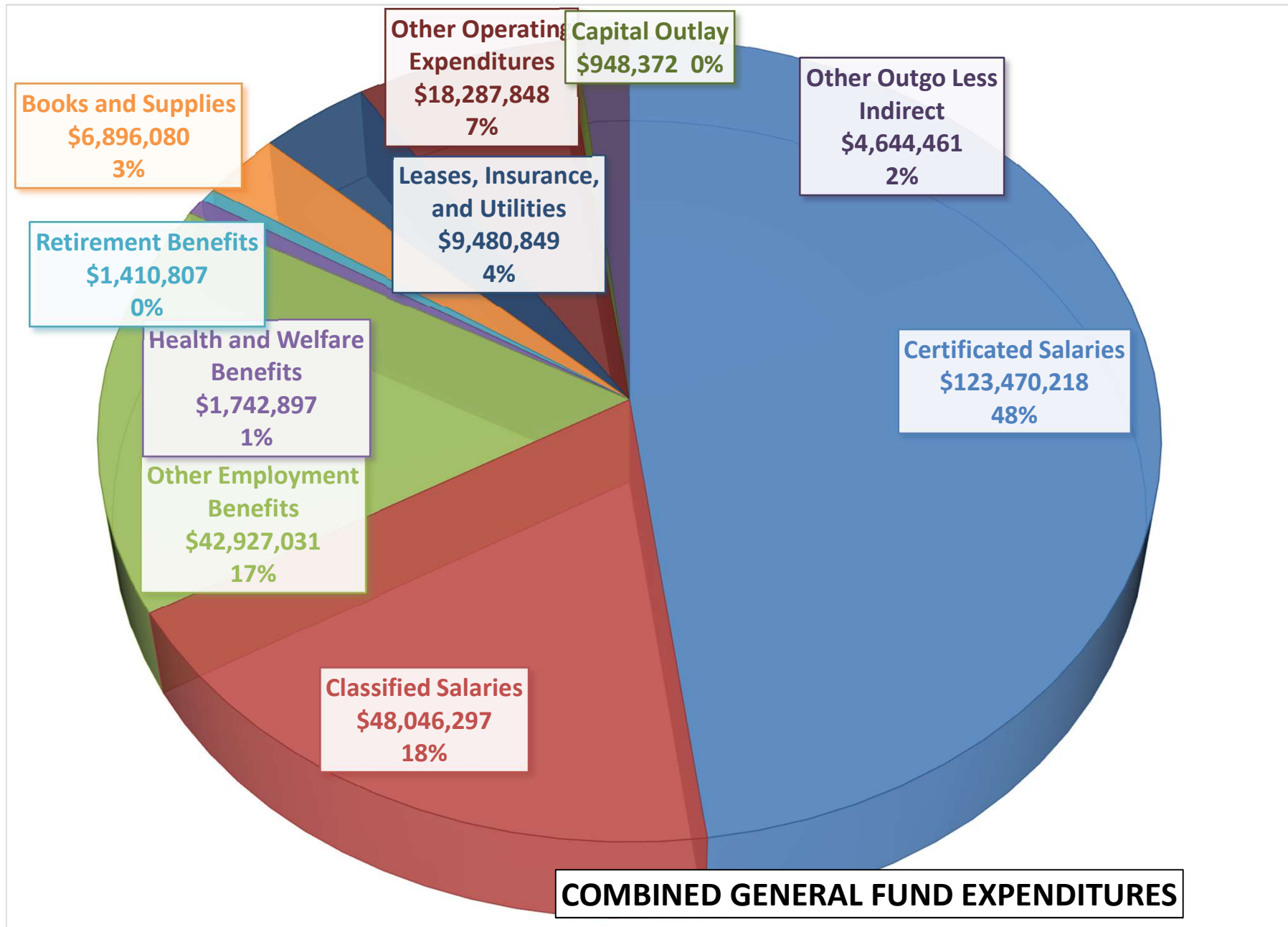
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

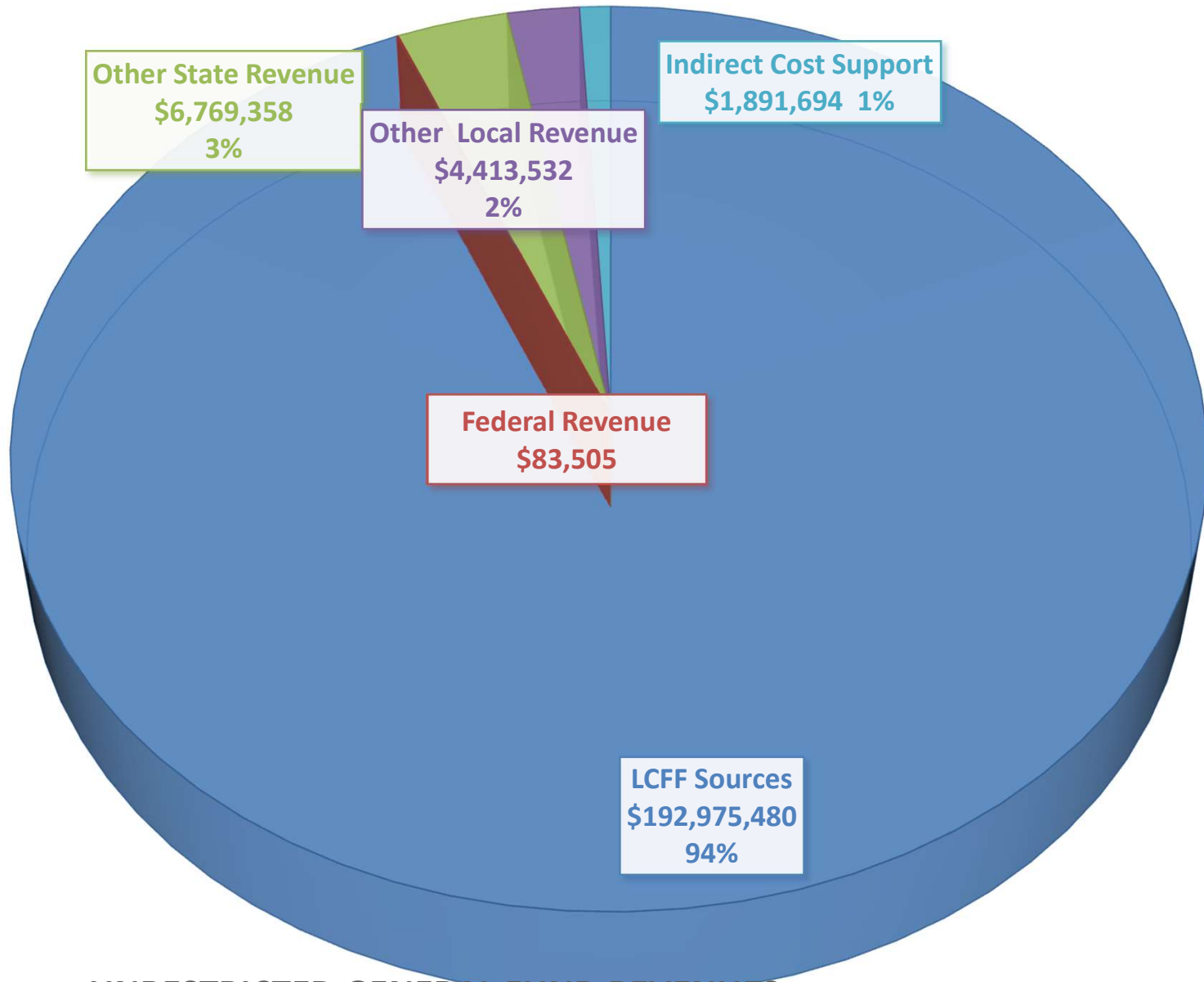
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.86%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	221,276,578.52
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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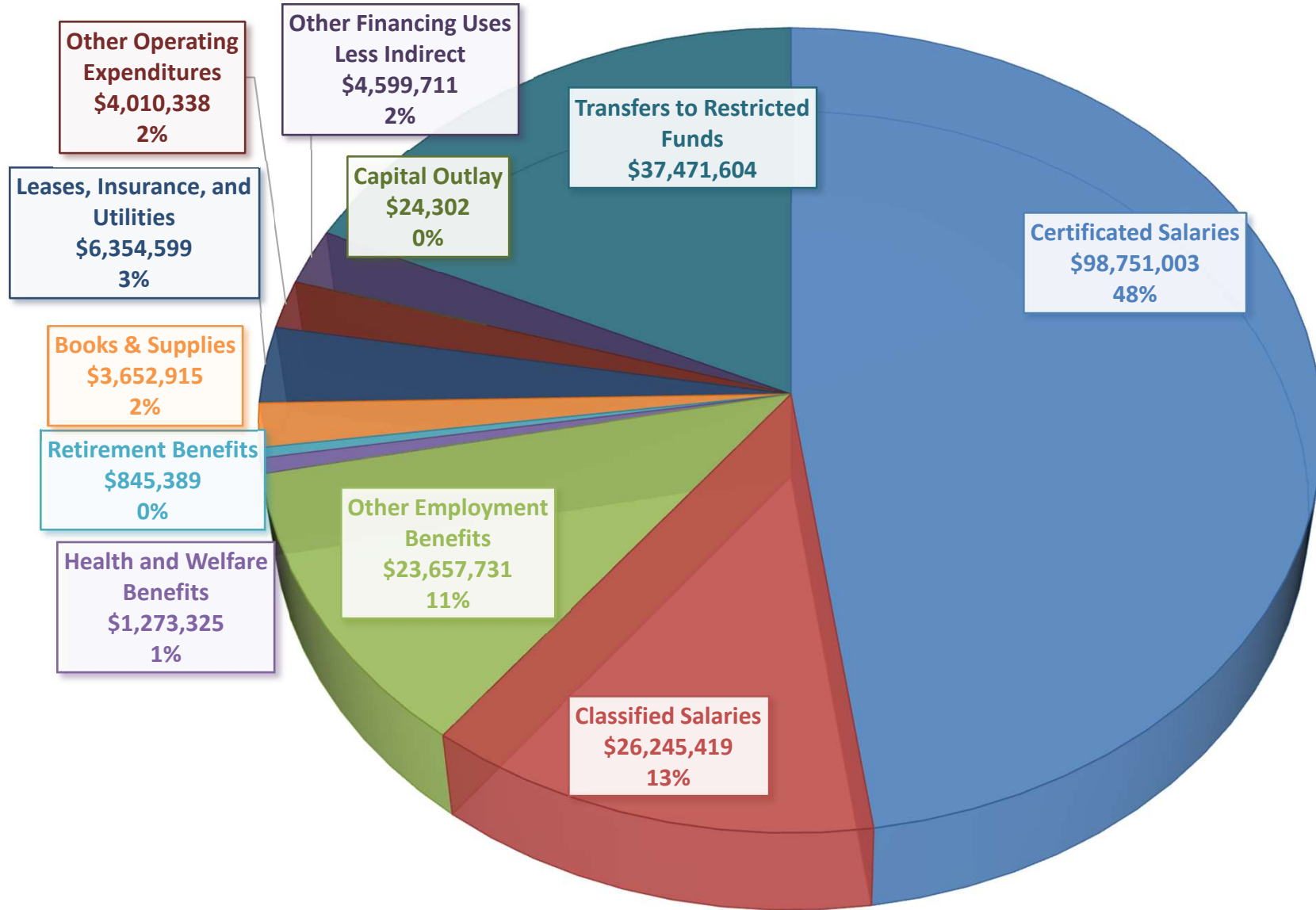


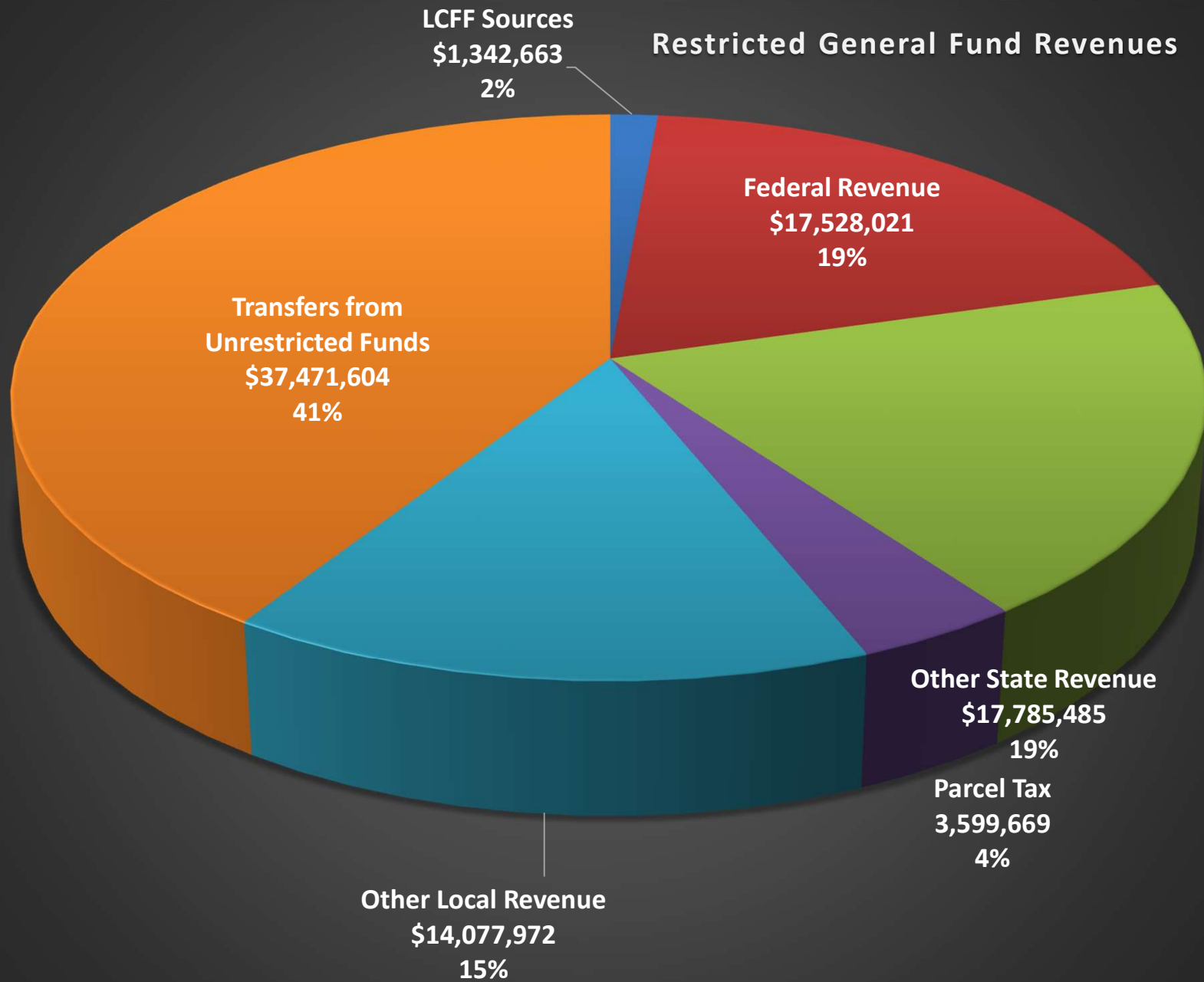


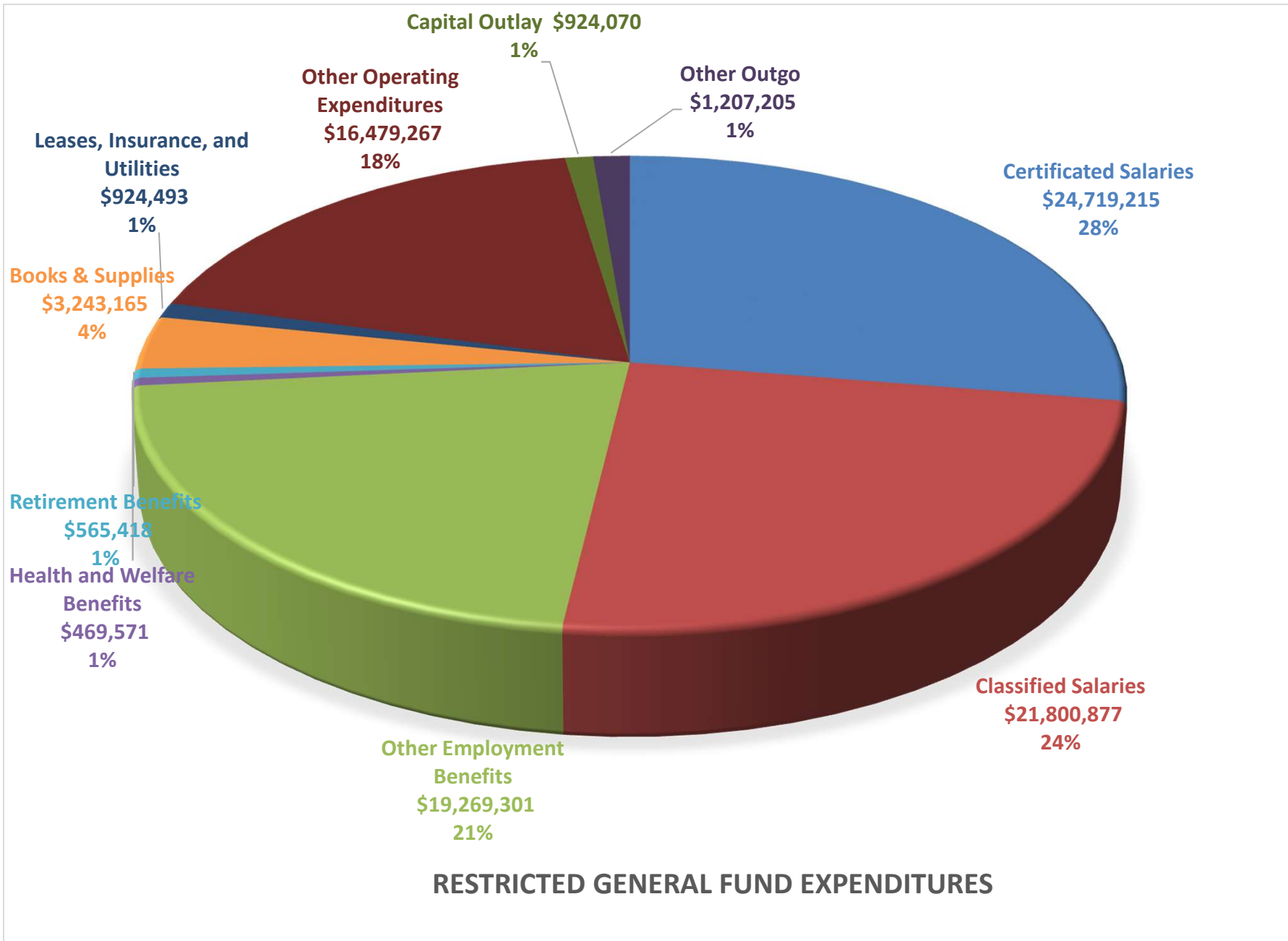


UNRESTRICTED GENERAL FUND REVENUES

UNRESTRICTED GENERAL FUND EXPENDITURES







Hayward Unified School District

Analysis of the 2017-2018 Budget

Comparison of Jun. 2017 Original to Jun. 2018 Estimated Actuals to Sept. 2018 Unaudited Actuals

	A				B				C	
UNRESTRICTED	Original	Variance A)	(B - A)	%	Estimated Actuals	Variance - B)	(C - B)	%	Unaudited Actuals	
LCFF Sources	196,179,112	(2,911,454)		-1%	193,267,658	(292,178)		0%	192,975,480	
Federal Revenue (MAA/ERATE)	82,000	54		0%	82,054	1,451		2%	83,505	
Other State Revenue	7,090,130	(70,553)		-1%	7,019,577	(250,219)		-4%	6,769,358	
Other Local Revenue	3,727,532	727,769		20%	4,455,301	(41,769)		-1%	4,413,532	
Total Revenues	207,078,774	(2,254,184)		-1%	204,824,590	(582,715)		0%	204,241,875	
Expenditures:										
Certificated Salaries	98,779,220	(352,481)		0%	98,426,739	324,264		0%	98,751,003	
Classified Salaries	27,161,932	(1,287,158)		-5%	25,874,774	370,645		1%	26,245,419	
Employee Benefits	27,802,978	(1,765,427)		-6%	26,037,551	(261,106)		-1%	25,776,445	
Books & Supplies	4,060,394	(296,050)		-7%	3,764,344	(111,429)		-3%	3,652,915	
Services & Other Operating Expenses	12,030,817	(991,575)		-8%	11,039,242	(674,305)		-6%	10,364,937	
Capital Outlay	168,610	(144,308)		-86%	24,302	0		0%	24,302	
Other Outgo (excluding indirect)	4,386,738	(65,392)		-1%	4,321,346	118,398		3%	4,439,744	
Transfers of Indirect Costs	(2,187,700)	(137,309)		6%	(2,325,009)	433,315		-19%	(1,891,694)	
Total Expenditures	172,202,989	(5,039,700)		-3%	167,163,289	199,782		0%	167,363,071	
Transfers In	0	0		0%	0	171		0%	171	
Transfers Out	135,000	0		0%	135,000	25,138		19%	160,138	
Contributions	(39,957,048)	(623,969)		2%	(40,581,017)	3,109,413		-8%	(37,471,604)	
Total Other Sources/Uses	(40,092,048)	(623,969)		2%	(40,716,017)	3,134,551		-8%	(37,631,742)	
Increase(Decrease) in Fund Balance	(5,216,263)	2,161,547			(3,054,716)	2,352,054			(752,938)	
Ending Balance	7,976,170				10,072,234				12,374,182	

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		192,975,479.92	1,342,663.00	194,318,142.92	202,225,259.00	1,326,802.00	203,552,061.00	4.8%
2) Federal Revenue	8100-8299		83,505.44	17,528,021.23	17,611,526.67	75,000.00	17,460,244.00	17,535,244.00	-0.4%
3) Other State Revenue	8300-8599		6,769,357.71	17,785,484.89	24,554,842.60	7,348,080.00	16,504,323.00	23,852,403.00	-2.9%
4) Other Local Revenue	8600-8799		4,413,531.79	17,677,641.03	22,091,172.82	3,859,408.00	14,545,082.00	18,404,490.00	-16.7%
5) TOTAL, REVENUES			204,241,874.86	54,333,810.15	258,575,685.01	213,507,747.00	49,836,451.00	263,344,198.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		98,751,002.93	24,719,215.42	123,470,218.35	99,982,593.00	25,019,712.00	125,002,305.00	1.2%
2) Classified Salaries	2000-2999		26,245,419.32	21,800,877.49	48,046,296.81	26,674,265.00	22,040,700.00	48,714,965.00	1.4%
3) Employee Benefits	3000-3999		25,776,445.05	20,304,290.30	46,080,735.35	30,778,538.00	22,681,188.00	53,459,726.00	16.0%
4) Books and Supplies	4000-4999		3,652,914.92	3,243,165.07	6,896,079.99	3,275,441.00	2,789,194.00	6,064,635.00	-12.1%
5) Services and Other Operating Expenditures	5000-5999		10,364,937.11	17,403,759.63	27,768,696.74	11,234,565.00	18,015,568.00	29,250,133.00	5.3%
6) Capital Outlay	6000-6999		24,302.07	924,070.15	948,372.22	6,000.00	75,000.00	81,000.00	-91.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		4,439,744.23	44,750.00	4,484,494.23	3,815,627.00	40,000.00	3,855,627.00	-14.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,891,694.03)	1,162,454.86	(729,239.17)	(2,145,032.00)	1,088,430.00	(1,056,602.00)	44.9%
9) TOTAL, EXPENDITURES			167,363,071.60	89,602,582.92	256,965,654.52	173,621,997.00	91,749,792.00	265,371,789.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,878,803.26	(35,268,772.77)	1,610,030.49	39,885,750.00	(41,913,341.00)	(2,027,591.00)	-225.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		170.60	0.00	170.60	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		160,138.24	0.00	160,138.24	135,000.00	0.00	135,000.00	-15.7%
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		(37,471,604.26)	37,471,604.26	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,631,571.90)	37,471,604.26	(159,967.64)	(41,782,842.00)	41,647,842.00	(135,000.00)	-15.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(752,768.64)	2,202,831.49	1,450,062.85	(1,897,092.00)	(265,499.00)	(2,162,591.00)	-249.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
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)			13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
2) Ending Balance, June 30 (E + F1e)			12,374,181.53	8,749,245.90	21,123,427.43	10,477,089.53	8,483,746.90	18,960,836.43	-10.2%
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	14,592.31	0.00	14,592.31	14,000.00	0.00	14,000.00	-4.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,749,245.90	8,749,245.90	0.00	8,483,746.90	8,483,746.90	-3.0%
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	7,713,773.78	0.00	7,713,773.78	7,966,000.00	0.00	7,966,000.00	3.3%
Unassigned/Unappropriated Amount		9790	4,545,815.44	0.00	4,545,815.44	2,397,089.53	0.00	2,397,089.53	-47.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,041,394.13	3,254,120.96	30,295,515.09				
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	15,242.40	7,050.30	22,292.70				
2) Investments		9150	23,813.97	0.00	23,813.97				
3) Accounts Receivable		9200	698,230.38	334,089.09	1,032,319.47				
4) Due from Grantor Government		9290	297,144.84	9,024,819.18	9,321,964.02				
5) Due from Other Funds		9310	1,579,996.09	0.00	1,579,996.09				
6) Stores		9320	14,592.31	0.00	14,592.31				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			29,770,414.12	12,620,079.53	42,390,493.65				
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	14,134,490.59	3,481,965.33	17,616,455.92				
2) Due to Grantor Governments		9590	3,261,742.00	0.00	3,261,742.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	388,868.30	388,868.30				
6) TOTAL, LIABILITIES			17,396,232.59	3,870,833.63	21,267,066.22				
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									

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			12,374,181.53	8,749,245.90	21,123,427.43				

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	105,185,382.00	0.00	105,185,382.00	119,598,882.00	0.00	119,598,882.00	13.7%
Education Protection Account State Aid - Current Year		8012	26,972,875.00	0.00	26,972,875.00	24,646,211.00	0.00	24,646,211.00	-8.6%
State Aid - Prior Years		8019	(273,252.00)	0.00	(273,252.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	273,360.26	0.00	273,360.26	268,628.00	0.00	268,628.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	507,868.80	0.00	507,868.80	871,870.00	0.00	871,870.00	71.7%
County & District Taxes Secured Roll Taxes		8041	33,619,700.84	0.00	33,619,700.84	33,203,722.00	0.00	33,203,722.00	-1.2%
Unsecured Roll Taxes		8042	1,883,551.85	0.00	1,883,551.85	2,539,117.00	0.00	2,539,117.00	34.8%
Prior Years' Taxes		8043	(187,418.95)	0.00	(187,418.95)	(363,888.00)	0.00	(363,888.00)	94.2%
Supplemental Taxes		8044	1,556,572.56	0.00	1,556,572.56	1,331,070.00	0.00	1,331,070.00	-14.5%
Education Revenue Augmentation Fund (ERAF)		8045	23,547,013.59	0.00	23,547,013.59	21,545,201.00	0.00	21,545,201.00	-8.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,897,652.97	0.00	5,897,652.97	4,455,533.00	0.00	4,455,533.00	-24.5%
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			198,983,306.92	0.00	198,983,306.92	208,096,346.00	0.00	208,096,346.00	4.6%
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	(6,007,827.00)	0.00	(6,007,827.00)	(5,871,087.00)	0.00	(5,871,087.00)	-2.3%
Property Taxes Transfers		8097	0.00	1,342,663.00	1,342,663.00	0.00	1,326,802.00	1,326,802.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			192,975,479.92	1,342,663.00	194,318,142.92	202,225,259.00	1,326,802.00	203,552,061.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,482,712.00	3,482,712.00	0.00	3,500,000.00	3,500,000.00	0.5%
Special Education Discretionary Grants		8182	0.00	1,022,787.00	1,022,787.00	0.00	1,010,000.00	1,010,000.00	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	450,069.49	450,069.49	0.00	778,575.00	778,575.00	73.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,131,288.36	5,131,288.36		5,377,006.00	5,377,006.00	4.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		749,422.55	749,422.55		708,486.00	708,486.00	-5.5%
Title III, Part A, Immigrant Education Program	4201	8290		91,513.30	91,513.30		81,082.00	81,082.00	-11.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		686,477.01	686,477.01		633,866.00	633,866.00	-7.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		5,326,175.95	5,326,175.95		5,015,000.00	5,015,000.00	-5.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		171,298.27	171,298.27		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	83,505.44	416,277.30	499,782.74	75,000.00	356,229.00	431,229.00	-13.7%
TOTAL, FEDERAL REVENUE			83,505.44	17,528,021.23	17,611,526.67	75,000.00	17,460,244.00	17,535,244.00	-0.4%
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	171,418.00	171,418.00	0.00	170,000.00	170,000.00	-0.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,642,255.00	0.00	3,642,255.00	3,261,720.00	0.00	3,261,720.00	-10.4%
Lottery - Unrestricted and Instructional Materials		8560	3,043,953.13	1,078,063.99	4,122,017.12	3,343,261.00	1,000,000.00	4,343,261.00	5.4%
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		3,300,000.00	3,300,000.00	-5.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		(69,418.00)	(69,418.00)		0.00	0.00	-100.0%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	83,149.58	13,125,377.15	13,208,526.73	743,099.00	12,034,323.00	12,777,422.00	-3.3%
TOTAL, OTHER STATE REVENUE			6,769,357.71	17,785,484.89	24,554,842.60	7,348,080.00	16,504,323.00	23,852,403.00	-2.9%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,311,635.01	1,311,635.01	0.00	1,315,163.00	1,315,163.00	0.3%
Other		8622	0.00	3,599,668.62	3,599,668.62	0.00	3,490,000.00	3,490,000.00	-3.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,111,933.10	1,111,933.10	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,060.23	0.00	1,147,060.23	1,500,000.00	0.00	1,500,000.00	30.8%
Interest		8660	267,461.91	0.00	267,461.91	300,000.00	0.00	300,000.00	12.2%
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	47,809.50	0.00	47,809.50	45,000.00	0.00	45,000.00	-5.9%
Interagency Services		8677	228,428.00	1,054,201.59	1,282,629.59	0.00	200,000.00	200,000.00	-84.4%
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									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,174,367.15	1,553,239.21	2,727,606.36	852,000.00	575,995.00	1,427,995.00	-47.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,548,405.00	0.00	1,548,405.00	1,162,408.00	329,924.00	1,492,332.00	-3.6%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		9,046,963.50	9,046,963.50		8,634,000.00	8,634,000.00	-4.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,413,531.79	17,677,641.03	22,091,172.82	3,859,408.00	14,545,082.00	18,404,490.00	-16.7%
TOTAL, REVENUES			204,241,874.86	54,333,810.15	258,575,685.01	213,507,747.00	49,836,451.00	263,344,198.00	1.8%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,403,928.85	17,712,546.66	97,116,475.51	80,774,822.00	17,342,382.00	98,117,204.00	1.0%
Certificated Pupil Support Salaries		1200	6,966,441.56	2,981,710.18	9,948,151.74	6,984,754.00	3,654,521.00	10,639,275.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	10,504,877.03	1,186,000.65	11,690,877.68	10,295,881.00	1,015,750.00	11,311,631.00	-3.2%
Other Certificated Salaries		1900	1,875,755.49	2,838,957.93	4,714,713.42	1,927,136.00	3,007,059.00	4,934,195.00	4.7%
TOTAL, CERTIFICATED SALARIES			98,751,002.93	24,719,215.42	123,470,218.35	99,982,593.00	25,019,712.00	125,002,305.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	478,302.57	10,508,281.40	10,986,583.97	552,482.00	10,671,573.00	11,224,055.00	2.2%
Classified Support Salaries		2200	9,896,087.84	3,212,236.72	13,108,324.56	10,111,278.00	3,529,367.00	13,640,645.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	2,373,762.75	1,044,866.43	3,418,629.18	2,334,219.00	1,214,047.00	3,548,266.00	3.8%
Clerical, Technical and Office Salaries		2400	12,207,836.46	1,454,385.36	13,662,221.82	12,650,197.00	1,472,871.00	14,123,068.00	3.4%
Other Classified Salaries		2900	1,289,429.70	5,581,107.58	6,870,537.28	1,026,089.00	5,152,842.00	6,178,931.00	-10.1%
TOTAL, CLASSIFIED SALARIES			26,245,419.32	21,800,877.49	48,046,296.81	26,674,265.00	22,040,700.00	48,714,965.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,863,433.67	13,400,523.22	27,263,956.89	16,096,303.00	14,227,899.00	30,324,202.00	11.2%
PERS		3201-3202	3,771,983.05	2,944,340.05	6,716,323.10	5,057,988.00	4,030,678.00	9,088,666.00	35.3%
OASDI/Medicare/Alternative		3301-3302	3,349,981.76	1,955,825.35	5,305,807.11	3,544,084.00	2,061,566.00	5,605,650.00	5.7%
Health and Welfare Benefits		3401-3402	1,062,465.30	469,571.21	1,532,036.51	1,144,887.00	582,764.00	1,727,651.00	12.8%
Unemployment Insurance		3501-3502	131,855.06	23,114.26	154,969.32	124,852.00	24,519.00	149,371.00	-3.6%
Workers' Compensation		3601-3602	2,540,476.80	945,498.18	3,485,974.98	2,361,666.00	944,850.00	3,306,516.00	-5.1%
OPEB, Allocated		3701-3702	388,998.31	331,243.69	720,242.00	1,291,838.00	461,935.00	1,753,773.00	143.5%
OPEB, Active Employees		3751-3752	456,391.10	234,174.34	690,565.44	706,920.00	346,977.00	1,053,897.00	52.6%
Other Employee Benefits		3901-3902	210,860.00	0.00	210,860.00	450,000.00	0.00	450,000.00	113.4%
TOTAL, EMPLOYEE BENEFITS			25,776,445.05	20,304,290.30	46,080,735.35	30,778,538.00	22,681,188.00	53,459,726.00	16.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	957,390.28	972,781.93	1,930,172.21	900,000.00	1,056,000.00	1,956,000.00	1.3%
Books and Other Reference Materials		4200	296,153.64	251,890.59	548,044.23	203,389.00	92,372.00	295,761.00	-46.0%
Materials and Supplies		4300	2,183,481.39	1,604,632.79	3,788,114.18	1,999,765.00	1,499,722.00	3,499,487.00	-7.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	215,889.61	413,859.76	629,749.37	172,287.00	141,100.00	313,387.00	-50.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,652,914.92	3,243,165.07	6,896,079.99	3,275,441.00	2,789,194.00	6,064,635.00	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	16,095.00	13,405,701.45	13,421,796.45	5,000.00	14,985,000.00	14,990,000.00	11.7%
Travel and Conferences		5200	199,271.91	200,062.12	399,334.03	237,211.00	128,811.00	366,022.00	-8.3%
Dues and Memberships		5300	67,412.95	17,585.90	84,998.85	67,990.00	3,200.00	71,190.00	-16.2%
Insurance		5400 - 5450	1,030,149.10	0.00	1,030,149.10	1,175,000.00	0.00	1,175,000.00	14.1%
Operations and Housekeeping Services		5500	4,141,771.79	83,578.00	4,225,349.79	4,543,650.00	150,000.00	4,693,650.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,182,677.99	840,914.75	2,023,592.74	1,231,341.00	980,923.00	2,212,264.00	9.3%
Transfers of Direct Costs		5710	(83,774.39)	83,781.39	7.00	(42,151.00)	42,151.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(6,899.13)	0.00	(6,899.13)	(9,128.00)	0.00	(9,128.00)	32.3%
Professional/Consulting Services and Operating Expenditures		5800	3,462,122.79	2,691,316.32	6,153,439.11	3,473,272.00	1,649,954.00	5,123,226.00	-16.7%
Communications		5900	356,109.10	80,819.70	436,928.80	552,380.00	75,529.00	627,909.00	43.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,364,937.11	17,403,759.63	27,768,696.74	11,234,565.00	18,015,568.00	29,250,133.00	5.3%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,219.00	20,219.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	237,500.00	237,500.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,302.07	556,732.70	581,034.77	6,000.00	75,000.00	81,000.00	-86.1%
Equipment Replacement		6500	0.00	109,618.45	109,618.45	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			24,302.07	924,070.15	948,372.22	6,000.00	75,000.00	81,000.00	-91.5%
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	44,750.00	44,750.00	0.00	40,000.00	40,000.00	-10.6%
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	3,450,857.52	0.00	3,450,857.52	3,397,851.00	0.00	3,397,851.00	-1.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	83,074.52	0.00	83,074.52	69,060.00	0.00	69,060.00	-16.9%
Other Debt Service - Principal		7439	905,812.19	0.00	905,812.19	348,716.00	0.00	348,716.00	-61.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,439,744.23	44,750.00	4,484,494.23	3,815,627.00	40,000.00	3,855,627.00	-14.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,162,454.86)	1,162,454.86	0.00	(1,088,430.00)	1,088,430.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(729,239.17)	0.00	(729,239.17)	(1,056,602.00)	0.00	(1,056,602.00)	44.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,891,694.03)	1,162,454.86	(729,239.17)	(2,145,032.00)	1,088,430.00	(1,056,602.00)	44.9%
TOTAL, EXPENDITURES			167,363,071.60	89,602,582.92	256,965,654.52	173,621,997.00	91,749,792.00	265,371,789.00	3.3%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	170.60	0.00	170.60	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			170.60	0.00	170.60	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	160,138.24	0.00	160,138.24	135,000.00	0.00	135,000.00	-15.7%
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			160,138.24	0.00	160,138.24	135,000.00	0.00	135,000.00	-15.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(37,471,604.26)	37,471,604.26	0.00	(41,727,503.00)	41,727,503.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	79,661.00	(79,661.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,471,604.26)	37,471,604.26	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,631,571.90)	37,471,604.26	(159,967.64)	(41,782,842.00)	41,647,842.00	(135,000.00)	-15.6%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	192,975,479.92	1,342,663.00	194,318,142.92	202,225,259.00	1,326,802.00	203,552,061.00	4.8%
2) Federal Revenue		8100-8299	83,505.44	17,528,021.23	17,611,526.67	75,000.00	17,460,244.00	17,535,244.00	-0.4%
3) Other State Revenue		8300-8599	6,769,357.71	17,785,484.89	24,554,842.60	7,348,080.00	16,504,323.00	23,852,403.00	-2.9%
4) Other Local Revenue		8600-8799	4,413,531.79	17,677,641.03	22,091,172.82	3,859,408.00	14,545,082.00	18,404,490.00	-16.7%
5) TOTAL, REVENUES			204,241,874.86	54,333,810.15	258,575,685.01	213,507,747.00	49,836,451.00	263,344,198.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	99,907,564.74	60,052,418.67	159,959,983.41	103,508,758.00	61,970,796.00	165,479,554.00	3.5%
2) Instruction - Related Services	2000-2999		23,246,436.89	10,504,404.54	33,750,841.43	23,798,638.00	10,212,984.00	34,011,622.00	0.8%
3) Pupil Services	3000-3999		12,822,998.11	11,232,555.34	24,055,553.45	13,338,842.00	11,972,419.00	25,311,261.00	5.2%
4) Ancillary Services	4000-4999		748,751.81	26,687.15	775,438.96	695,063.00	0.00	695,063.00	-10.4%
5) Community Services	5000-5999		12,965.26	0.00	12,965.26	13,022.00	0.00	13,022.00	0.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,251,559.42	1,454,200.04	11,705,759.46	11,370,929.00	1,238,430.00	12,609,359.00	7.7%
8) Plant Services	8000-8999		15,933,051.14	6,287,567.18	22,220,618.32	17,081,118.00	6,315,163.00	23,396,281.00	5.3%
9) Other Outgo	9000-9999		4,439,744.23	44,750.00	4,484,494.23	3,815,627.00	40,000.00	3,855,627.00	-14.0%
10) TOTAL, EXPENDITURES			167,363,071.60	89,602,582.92	256,965,654.52	173,621,997.00	91,749,792.00	265,371,789.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,878,803.26	(35,268,772.77)	1,610,030.49	39,885,750.00	(41,913,341.00)	(2,027,591.00)	-225.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	170.60	0.00	170.60	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	160,138.24	0.00	160,138.24	135,000.00	0.00	135,000.00	-15.7%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,471,604.26)	37,471,604.26	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,631,571.90)	37,471,604.26	(159,967.64)	(41,782,842.00)	41,647,842.00	(135,000.00)	-15.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(752,768.64)	2,202,831.49	1,450,062.85	(1,897,092.00)	(265,499.00)	(2,162,591.00)	-249.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
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)			13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	6,546,414.41	19,673,364.58	12,374,181.53	8,749,245.90	21,123,427.43	7.4%
2) Ending Balance, June 30 (E + F1e)			12,374,181.53	8,749,245.90	21,123,427.43	10,477,089.53	8,483,746.90	18,960,836.43	-10.2%
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	14,592.31	0.00	14,592.31	14,000.00	0.00	14,000.00	-4.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,749,245.90	8,749,245.90	0.00	8,483,746.90	8,483,746.90	-3.0%
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	7,713,773.78	0.00	7,713,773.78	7,966,000.00	0.00	7,966,000.00	3.3%
Unassigned/Unappropriated Amount		9790	4,545,815.44	0.00	4,545,815.44	2,397,089.53	0.00	2,397,089.53	-47.3%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	607,610.44	504,901.44
6230	California Clean Energy Jobs Act	1,222,236.70	1,222,236.70
6300	Lottery: Instructional Materials	146,932.89	146,932.89
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	27,984.18	27,984.18
7085	Learning Communities for School Success Program	1,493,645.63	1,493,645.63
7338	College Readiness Block Grant	27,427.54	27,427.54
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	494,267.31	494,267.31
9010	Other Restricted Local	4,729,141.21	4,566,351.21
Total, Restricted Balance		8,749,245.90	8,483,746.90

2017-18 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 C Migrant Education	Migrant Ed - Even Start	Special Ed Local Assistance	Special Ed Local Assistance - CEIS	Special Ed Preschool	Special Ed Preschool - CEIS
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.027	84.027	84.173	84.173
RESOURCE CODE	3010	3060	3110	3310	3312	3315	3318
REVENUE OBJECT	8290	8285	8285	8181	8990	8182	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	117,639.97						
2. a. Current Year Award	5,343,100.00	348,166.34	170,041.66	3,482,712.00		174,390.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,343,100.00	348,166.34	170,041.66	3,482,712.00	0.00	174,390.00	0.00
3. Required Matching Funds/Other				(530,739.00)	530,739.00	(26,159.00)	26,159.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,460,739.97	348,166.34	170,041.66	2,951,973.00	530,739.00	148,231.00	26,159.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	33,073.97						
6. Cash Received in Current Year	5,427,666.00	236,797.28	170,041.66	0.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,460,739.97	236,797.28	170,041.66	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,131,288.36	348,166.34	170,041.66	2,951,973.00	530,739.00	148,231.00	26,159.00
10. Non Donor-Authorized Expenditures	0.00						
11. Total Expenditures (lines 9 & 10)	5,131,288.36	348,166.34	170,041.66	2,951,973.00	530,739.00	148,231.00	26,159.00
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)	329,451.61	(111,369.06)	0.00	(2,951,973.00)	(530,739.00)	(148,231.00)	(26,159.00)
a. Unearned Revenue	329,451.61						
b. Accounts Payable							
c. Accounts Receivable		111,369.06		2,951,973.00	530,739.00	148,231.00	26,159.00
14. Unused Grant Award Calculation (line 4 minus line 9)	329,451.61	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	329,451.61						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,131,288.36	348,166.34	170,041.66	2,951,973.00	530,739.00	148,231.00	26,159.00

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

FEDERAL PROGRAM NAME	Special Ed Preschool Local	Special Ed IDEA Mental Health	Special Ed Preschool Local - CEIS	Special Ed Early Intervention	Carl Perkins VEA	Title II, Part A Teacher Quality	Math/Science CaMSP
FEDERAL CATALOG NUMBER	84.027A	84.027	84.027A	84.048	84.048	84.367	84.366
RESOURCE CODE	3320	3327	3332	3385	3550	4035	4050
REVENUE OBJECT	8182	8182	8990	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				5,433.00		90,255.54	23,245.51
2. a. Current Year Award	499,965.00	234,099.00		108,900.00	171,298.00	720,238.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	499,965.00	234,099.00	0.00	108,900.00	171,298.00	720,238.00	0.00
3. Required Matching Funds/Other	(74,995.00)		74,995.00				
4. Total Available Award							
(sum lines 1, 2d, & 3)	424,970.00	234,099.00	74,995.00	114,333.00	171,298.00	810,493.54	23,245.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year						46,914.54	
6. Cash Received in Current Year				5,433.00	34,801.31	759,372.00	23,245.51
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	5,433.00	34,801.31	806,286.54	23,245.51
EXPENDITURES							
9. Donor-Authorized Expenditures	424,970.00	234,099.00	74,995.00	114,333.00	171,298.00	749,422.55	23,245.51
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	424,970.00	234,099.00	74,995.00	114,333.00	171,298.00	749,422.55	23,245.51
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)	(424,970.00)	(234,099.00)	(74,995.00)	(108,900.00)	(136,496.69)	56,863.99	0.00
a. Unearned Revenue						56,863.99	
b. Accounts Payable							
c. Accounts Receivable	424,970.00	234,099.00	74,995.00	108,900.00	136,496.69		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	61,070.99	0.00
15. If Carryover is allowed, enter line 14 amount here						61,070.99	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	424,970.00	234,099.00	74,995.00	114,333.00	171,298.00	749,422.55	23,245.51

2017-18 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 B	Title III, Immigrant	Title III, LEP	Promise Neighborhood Project
FEDERAL CATALOG NUMBER	84.287	84.287	84.287	84.287	84.365	84.365	94.006
RESOURCE CODE	4124	4124	4124	4124	4201	4203	5825
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8285
LOCAL DESCRIPTION (if any)	Goal 1110	Goal 1111-E.A. K8	Goal 1112-Fam Lit	Goal 1140-HS YEP			
AWARD							
1. Prior Year Carryover	722,315.91	105,878.31	221,581.02		4,669.00	50,075.00	
2. a. Current Year Award	2,603,113.54	350,000.00	380,000.00	750,000.00	91,145.00	662,842.00	1,857,349.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,603,113.54	350,000.00	380,000.00	750,000.00	91,145.00	662,842.00	1,857,349.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	3,325,429.45	455,878.31	601,581.02	750,000.00	95,814.00	712,917.00	1,857,349.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			31,581.02				
6. Cash Received in Current Year	3,065,118.08	280,877.79	570,000.00	675,000.00	94,066.00	462,088.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,065,118.08	280,877.79	601,581.02	675,000.00	94,066.00	462,088.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,325,429.45	455,878.31	601,581.02	750,000.00	91,513.30	686,477.01	101,903.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,325,429.45	455,878.31	601,581.02	750,000.00	91,513.30	686,477.01	101,903.15
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)	(260,311.37)	(175,000.52)	0.00	(75,000.00)	2,552.70	(224,389.01)	(101,903.15)
a. Unearned Revenue					2,552.70		
b. Accounts Payable							
c. Accounts Receivable	260,311.37	175,000.52		75,000.00		224,389.01	101,903.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	4,300.70	26,439.99	1,755,445.85
15. If Carryover is allowed, enter line 14 amount here					4,300.70	26,439.99	1,755,445.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,325,429.45	455,878.31	601,581.02	750,000.00	91,513.30	686,477.01	101,903.15

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

FEDERAL PROGRAM NAME	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	TOTAL
FEDERAL CATALOG NUMBER	94.006	84.002A	84.002	84.002		93.596	
RESOURCE CODE	5827	3905	3913	3926	5601	5025	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,766.82						1,345,860.08
2. a. Current Year Award	250,148.53	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	20,247,734.07
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	250,148.53	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	20,247,734.07
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	254,915.35	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	21,593,594.15
REVENUES							
5. Unearned Revenue Deferred from Prior Year							111,569.53
6. Cash Received in Current Year	4,917.26	274,963.00	49,125.00	60,278.00	0.00	989,321.00	13,183,110.89
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	4,917.26	274,963.00	49,125.00	60,278.00	0.00	989,321.00	13,294,680.42
EXPENDITURES							
9. Donor-Authorized Expenditures	129,855.09	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	19,291,824.75
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	129,855.09	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	19,291,824.75
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)	(124,937.83)	(233,890.00)	(6,819.00)	(20,092.00)	(365,781.00)	(49,957.00)	(5,997,144.33)
a. Unearned Revenue							388,868.30
b. Accounts Payable							0.00
c. Accounts Receivable	124,937.83	233,890.00	6,819.00	20,092.00	365,781.00	49,957.00	6,386,012.63
14. Unused Grant Award Calculation (line 4 minus line 9)	125,060.26	0.00	0.00	0.00	0.00	0.00	2,301,769.40
15. If Carryover is allowed, enter line 14 amount here	125,060.26						2,301,769.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	129,855.09	508,853.00	55,944.00	80,370.00	365,781.00	1,039,278.00	19,291,824.75

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STATE PROGRAM NAME	After School Education and Safety (Prop 49)	California Career Pathways Trust	California Career Pathways Trust	Special Ed Infant Discretionary	Partnership Academies Program	Child Dev: CA State Preschool Program	TOTAL
RESOURCE CODE	6010	6382	6382	6515	7220	6105	
REVENUE OBJECT	8590	8677	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)		CPT-Peralta	CPT-Eden ROP				
AWARD							
1. Prior Year Carryover		18,259.77	630,434.16				648,693.93
2. a. Current Year Award	3,480,043.75			5,319.00	74,700.00	3,616,804.00	7,176,866.75
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,480,043.75	0.00	0.00	5,319.00	74,700.00	3,616,804.00	7,176,866.75
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,480,043.75	18,259.77	630,434.16	5,319.00	74,700.00	3,616,804.00	7,825,560.68
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	3,132,039.38	18,259.77	354,029.78	0.00	37,485.00	3,187,713.13	6,729,527.06
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	3,132,039.38	18,259.77	354,029.78	0.00	37,485.00	3,187,713.13	6,729,527.06
EXPENDITURES							
9. Donor-Authorized Expenditures	3,480,043.75	18,259.77	507,082.15	5,319.00	73,993.31	3,616,804.00	7,701,501.98
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	3,480,043.75	18,259.77	507,082.15	5,319.00	73,993.31	3,616,804.00	7,701,501.98
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)	0.00	(153,052.37)	(5,319.00)	(36,508.31)	(429,090.87)	(971,974.92)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable	348,004.37		153,052.37	5,319.00	36,508.31	429,090.87	971,974.92
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	123,352.01	0.00	706.69	0.00	124,058.70
15. If Carryover is allowed, enter line 14 amount here			123,352.01		706.69		124,058.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,480,043.75	18,259.77	507,082.15	5,319.00	73,993.31	3,616,804.00	7,701,501.98

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Alameda County RTI and PBIS	Zellerbach UM Grant	TEEM from CSUEB	Adult Ed: La Familia VESL	Adult Ed: CDBG Hayward YES	Adult Ed: YES- CDBG Alameda County	Adult Ed: City of Hayward
RESOURCE CODE	9304	9308	9414	9006	9007	9008	9009
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	99,876.04	25,000.00	91,183.78				
2. a. Current Year Award			7,223.46	90,000.00	10,000.00	53,202.00	20,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	7,223.46	90,000.00	10,000.00	53,202.00	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	99,876.04	25,000.00	98,407.24	90,000.00	10,000.00	53,202.00	20,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		25,000.00	91,183.78				
6. Cash Received in Current Year	94,557.88		7,223.46	60,198.56	5,000.00	49,139.85	19,397.84
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	94,557.88	25,000.00	98,407.24	60,198.56	5,000.00	49,139.85	19,397.84
EXPENDITURES							
9. Donor-Authorized Expenditures	99,876.04	25,000.00	98,407.24	90,000.00	10,000.00	53,202.00	20,000.00
10. Non Donor-Authorized Expenditures		371.13	13,633.99				
11. Total Expenditures (lines 9 & 10)	99,876.04	25,371.13	112,041.23	90,000.00	10,000.00	53,202.00	20,000.00
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)	(5,318.16)	0.00	0.00	(29,801.44)	(5,000.00)	(4,062.15)	(602.16)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	5,318.16			29,801.44	5,000.00	4,062.15	602.16
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	99,876.04	25,000.00	98,407.24	90,000.00	10,000.00	53,202.00	20,000.00

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	216,059.82
2. a. Current Year Award	180,425.46
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	180,425.46
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	396,485.28
REVENUES	
5. Unearned Revenue Deferred from Prior Year	116,183.78
6. Cash Received in Current Year	235,517.59
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	351,701.37
EXPENDITURES	
9. Donor-Authorized Expenditures	396,485.28
10. Non Donor-Authorized Expenditures	14,005.12
11. Total Expenditures (lines 9 & 10)	410,490.40
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)	(44,783.91)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	44,783.91
14. Unused Grant Award Calculation (line 4 minus line 9)	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)	396,485.28

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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	456,893.54	456,893.54
2. a. Current Year Award	286,422.21	286,422.21
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	286,422.21	286,422.21
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	743,315.75	743,315.75
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	286,422.21	286,422.21
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	286,422.21	286,422.21
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	286,422.21	286,422.21
EXPENDITURES		
10. Donor-Authorized Expenditures	135,705.31	135,705.31
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	135,705.31	135,705.31
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	607,610.44	607,610.44

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery Prop 20 Instructional Materials	Special Education	Special Education Infant	Special Education Mental Health (AB114)	Communities for School Success Program
RESOURCE CODE	6230	6264	6300	6500	6510	6512	7085
REVENUE OBJECT	8590	8590	8560	Various	8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,700,183.00	203,359.47					
2. a. Current Year Award			1,078,063.99	10,599,662.17	171,418.00	1,217,971.00	1,759,400.00
b. Other Adjustments	(69,418.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(69,418.00)	0.00	1,078,063.99	10,599,662.17	171,418.00	1,217,971.00	1,759,400.00
3. Required Matching Funds/Other				32,359,695.65			
4. Total Available Award (sum lines 1, 2c, & 3)	1,630,765.00	203,359.47	1,078,063.99	42,959,357.82	171,418.00	1,217,971.00	1,759,400.00
REVENUES							
5. Cash Received in Current Year	(69,418.00)		792,841.15	9,884,070.00	171,418.00	619,789.50	586,467.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	285,222.84	715,592.17	0.00	598,181.50	1,172,933.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	285,222.84	715,592.17	0.00	598,181.50	1,172,933.00
8. Contributed Matching Funds				32,359,695.65			
9. Total Available (sum lines 5, 7c, & 8)	(69,418.00)	0.00	1,078,063.99	42,959,357.82	171,418.00	1,217,971.00	1,759,400.00
EXPENDITURES							
10. Donor-Authorized Expenditures	408,528.30	203,359.47	931,131.10	42,959,357.82	143,433.82	1,217,971.00	265,754.37
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	408,528.30	203,359.47	931,131.10	42,959,357.82	143,433.82	1,217,971.00	265,754.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,222,236.70	0.00	146,932.89	0.00	27,984.18	0.00	1,493,645.63

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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	Adult Education Block Grant	Child Dev: Ctr Based Reserve Account	TOTAL
RESOURCE CODE	7338	6391	6130	
REVENUE OBJECT	8590	8590	8990	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	355,936.93		31,946.00	2,291,425.40
2. a. Current Year Award		1,809,474.00		16,635,989.16
b. Other Adjustments				(69,418.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,809,474.00	0.00	16,566,571.16
3. Required Matching Funds/Other				32,359,695.65
4. Total Available Award (sum lines 1, 2c, & 3)	355,936.93	1,809,474.00	31,946.00	51,217,692.21
REVENUES				
5. Cash Received in Current Year				11,985,167.65
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,809,474.00	0.00	4,581,403.51
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,809,474.00	0.00	4,581,403.51
8. Contributed Matching Funds				32,359,695.65
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,809,474.00	0.00	48,926,266.81
EXPENDITURES				
10. Donor-Authorized Expenditures	328,509.39	1,809,474.00		48,267,519.27
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	328,509.39	1,809,474.00	0.00	48,267,519.27
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	27,427.54	0.00	31,946.00	2,950,172.94

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LOCAL AWARDS,
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LOCAL PROGRAM NAME	Restricted Maintenance Account (RMA)	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)	Dominguez Dream
RESOURCE CODE	8150	9019	9020	9060	9064	9065	9066
REVENUE OBJECT	8982	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		1,350.00	24,950.00		3,753.46	5,000.00	
2. a. Current Year Award		15,000.00		694,954.50			16,617.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,000.00	0.00	694,954.50	0.00	0.00	16,617.00
3. Required Matching Funds/Other	5,266,500.00						
4. Total Available Award (sum lines 1, 2c, & 3)	5,266,500.00	16,350.00	24,950.00	694,954.50	3,753.46	5,000.00	16,617.00
REVENUES							
5. Cash Received in Current Year		15,000.00					14,391.00
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	694,954.50	0.00	0.00	2,226.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	694,954.50	0.00	0.00	2,226.00
8. Contributed Matching Funds	5,266,500.00						
9. Total Available (sum lines 5, 7c, & 8)	5,266,500.00	15,000.00	0.00	694,954.50	0.00	0.00	16,617.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,772,232.69	1,500.00	23,944.14	700,474.18		4,000.00	16,207.60
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,772,232.69	1,500.00	23,944.14	700,474.18	0.00	4,000.00	16,207.60
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	494,267.31	14,850.00	1,005.86	(5,519.68)	3,753.46	1,000.00	409.40

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LOCAL PROGRAM NAME	Mearsure G Parcel Tax	Measure A Parcel Tax	HUSD Billing Program	Art is Education	NAMM Turnaround Grant (Burbank)	NAMM Turnaround Community Grant (Burbank)	Lowe's Toolbox for Education (Glassbrook)
RESOURCE CODE	9100	9101	9319	9320	9321	9322	9323
REVENUE OBJECT	8622	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				2,784.05	462.93	39.11	520.67
2. a. Current Year Award	111,700.62	3,487,968.00	305,797.75	20,000.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	111,700.62	3,487,968.00	305,797.75	20,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	111,700.62	3,487,968.00	305,797.75	22,784.05	462.93	39.11	520.67
REVENUES							
5. Cash Received in Current Year		3,313,510.20	249,458.23	20,000.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	111,700.62	174,457.80	56,339.52	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	111,700.62	174,457.80	56,339.52	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	111,700.62	3,487,968.00	305,797.75	20,000.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	111,700.62	3,487,968.00	305,697.75	17,526.46			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	111,700.62	3,487,968.00	305,697.75	17,526.46	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	100.00	5,257.59	462.93	39.11	520.67

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Bottled Up (Cesar Chavez)	Lost Library Books	Maintenance Assesment District Parcel Tax	Facilities Redevelopment Funds	Microsoft Settlement Funds	Puente Project	Retirement Reception Donations
RESOURCE CODE	9324	9365	9367	9368	9372	9387	9402
REVENUE OBJECT	8699	8699	8621	8625	8699	8699	8699/8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,900.00	20,767.00	149,526.02	2,920,379.67	362,842.36	1,899.14	
2. a. Current Year Award		9,027.74	1,311,635.01	1,760,855.60			750.00
b. Other Adjustments				(648,922.50)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	9,027.74	1,311,635.01	1,111,933.10	0.00	0.00	750.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,900.00	29,794.74	1,461,161.03	4,032,312.77	362,842.36	1,899.14	750.00
REVENUES							
5. Cash Received in Current Year		9,027.74	1,311,635.01	1,111,933.10			750.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	9,027.74	1,311,635.01	1,111,933.10	0.00	0.00	750.00
EXPENDITURES							
10. Donor-Authorized Expenditures		13,116.36	1,317,233.20	25,819.00	223,819.27	912.57	663.91
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	13,116.36	1,317,233.20	25,819.00	223,819.27	912.57	663.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,900.00	16,678.38	143,927.83	4,006,493.77	139,023.09	986.57	86.09

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

LOCAL PROGRAM NAME	Site Donations or Fundraisers	Made in Hayward Donation Account	ASB Funds	National Philanthropic (Mt Eden)	Child Dev: LIIF QRIS Alameda First 5	Child Dev: C.A.P.E Grant	Child Dev: 4 C's HPN Quality Counts
RESOURCE CODE	9408	9409	9412	9413	9005	9015	9016
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	210,574.79	2,034.63	91,124.90	30,132.74	1,582.19	88,106.76	136.35
2. a. Current Year Award	329,739.55		120,581.22	15,000.00		33,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	329,739.55	0.00	120,581.22	15,000.00	0.00	33,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	540,314.34	2,034.63	211,706.12	45,132.74	1,582.19	121,106.76	136.35
REVENUES							
5. Cash Received in Current Year	329,514.55		120,581.22	15,000.00		33,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	225.00	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)	225.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	329,739.55	0.00	120,581.22	15,000.00	0.00	33,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	301,267.64	1,125.00	84,827.06	13,801.99		91,237.79	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	301,267.64	1,125.00	84,827.06	13,801.99	0.00	91,237.79	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	239,046.70	909.63	126,879.06	31,330.75	1,582.19	29,868.97	136.35

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

LOCAL PROGRAM NAME	Child Nutrition: Catering Services	TOTAL
RESOURCE CODE	9600	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	18,148.83	3,938,015.60
2. a. Current Year Award		8,232,626.99
b. Other Adjustments		(648,922.50)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	7,583,704.49
3. Required Matching Funds/Other		5,266,500.00
4. Total Available Award (sum lines 1, 2c, & 3)	18,148.83	16,788,220.09
REVENUES		
5. Cash Received in Current Year	1,425.00	6,545,226.05
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,425.00)	1,038,478.44
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(1,425.00)	1,038,478.44
8. Contributed Matching Funds		5,266,500.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	12,850,204.49
EXPENDITURES		
10. Donor-Authorized Expenditures	2,222.72	11,517,297.95
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	2,222.72	11,517,297.95
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	15,926.11	5,270,922.14

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	

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

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									2,509
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	653,424.55	0.00	734,086.61	117,678.40	1,627,115.93	3,851,880.68	9,498,802.85		16,482,989.02
2000-2999	Classified Salaries	1,144,065.56	0.00	0.00	0.00	826,763.50	6,590,393.50	2,464,813.92		11,026,036.48
3000-3999	Employee Benefits	479,210.39	0.00	205,157.56	32,776.21	685,903.25	2,825,849.15	3,279,762.58		7,508,659.14
4000-4999	Books and Supplies	220,208.46	0.00	0.00	0.00	1,737.66	50,808.21	31,021.97		303,776.30
5000-5999	Services and Other Operating Expenditures	6,379,632.17	0.00	4,930.49	0.00	13,525.69	6,696,281.82	1,193,114.17		14,287,484.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	37,033.28	5,871.99		42,905.27
7130	State Special Schools	44,750.00	0.00	0.00	0.00	0.00	0.00	0.00		44,750.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,921,291.13	0.00	944,174.66	150,454.61	3,155,046.03	20,052,246.64	16,473,387.48	0.00	49,696,600.55
7310	Transfers of Indirect Costs	205,685.62	0.00	0.00	0.00	0.00	0.00	0.00		205,685.62
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,548,916.50								4,548,916.50
	Total Indirect Costs and PCR Allocations	4,754,602.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,754,602.12
	TOTAL COSTS	13,675,893.25	0.00	944,174.66	150,454.61	3,155,046.03	20,052,246.64	16,473,387.48	0.00	54,451,202.67
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	110,330.00	0.00	234,216.04	55,561.13	0.00		400,107.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	99,387.52	758,270.68	1,372,256.04		2,229,914.24
3000-3999	Employee Benefits	0.00	0.00	21,816.17	0.00	75,351.12	219,104.77	384,424.99		700,697.05
4000-4999	Books and Supplies	529.99	0.00	0.00	0.00	418.52	0.00	1,316.23		2,264.74
5000-5999	Services and Other Operating Expenditures	463.83	0.00	0.00	0.00	514.67	234,099.00	0.00		235,077.50
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	993.82	0.00	132,146.17	0.00	409,887.87	1,267,035.58	1,757,997.26	0.00	3,568,060.70
7310	Transfers of Indirect Costs	191,676.13	0.00	0.00	0.00	0.00	0.00	0.00		191,676.13
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	191,676.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,676.13
	TOTAL BEFORE OBJECT 8980	192,669.95	0.00	132,146.17	0.00	409,887.87	1,267,035.58	1,757,997.26	0.00	3,759,736.83
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									3,759,736.83

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	653,424.55	0.00	623,756.61	117,678.40	1,392,899.89	3,796,319.55	9,498,802.85		16,082,881.85
2000-2999	Classified Salaries	1,144,065.56	0.00	0.00	0.00	727,375.98	5,832,122.82	1,092,557.88		8,796,122.24
3000-3999	Employee Benefits	479,210.39	0.00	183,341.39	32,776.21	610,552.13	2,606,744.38	2,895,337.59		6,807,962.09
4000-4999	Books and Supplies	219,678.47	0.00	0.00	0.00	1,319.14	50,808.21	29,705.74		301,511.56
5000-5999	Services and Other Operating Expenditures	6,379,168.34	0.00	4,930.49	0.00	13,011.02	6,462,182.82	1,193,114.17		14,052,406.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	37,033.28	5,871.99		42,905.27
7130	State Special Schools	44,750.00	0.00	0.00	0.00	0.00	0.00	0.00		44,750.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,920,297.31	0.00	812,028.49	150,454.61	2,745,158.16	18,785,211.06	14,715,390.22	0.00	46,128,539.85
7310	Transfers of Indirect Costs	14,009.49	0.00	0.00	0.00	0.00	0.00	0.00		14,009.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,548,916.50								4,548,916.50
	Total Indirect Costs and PCR Allocations	4,562,925.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,562,925.99
	TOTAL BEFORE OBJECT 8980	13,483,223.30	0.00	812,028.49	150,454.61	2,745,158.16	18,785,211.06	14,715,390.22	0.00	50,691,465.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									50,691,465.84
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	289,767.46	0.00	0.00	0.00	0.00	258.78	0.00		290,026.24
3000-3999	Employee Benefits	79,519.93	0.00	0.00	0.00	0.00	67.29	0.00		79,587.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	488.59		488.59
5000-5999	Services and Other Operating Expenditures	313.09	0.00	0.00	0.00	0.00	0.00	0.00		313.09
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	369,600.48	0.00	0.00	0.00	0.00	326.07	488.59	0.00	370,415.14
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	369,600.48	0.00	0.00	0.00	0.00	326.07	488.59	0.00	370,415.14
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)									32,061,557.21
	TOTAL COSTS									32,431,972.35

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	51,626,698.76	33,991,885.83
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	51,626,698.76	33,991,885.83
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	2,522.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	2,522.00	

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 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Reduction in transportation costs	1,704,673.00	1,704,673.00
Total exempt reductions	1,704,673.00	1,704,673.00

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 Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<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, 3315, and 3320)	<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 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	54,451,202.67		
b. Less: Expenditures paid from federal sources	3,759,736.83		
c. Expenditures paid from state and local sources	50,691,465.84	51,626,698.76	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		51,626,698.76	
Less: Exempt reduction(s) for SECTION 1		1,704,673.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,691,465.84	49,922,025.76	769,440.08

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	54,451,202.67		
b. Less: Expenditures paid from federal sources	3,759,736.83		
c. Expenditures paid from state and local sources	50,691,465.84	51,626,698.76	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		51,626,698.76	
Less: Exempt reduction(s) from SECTION 1		1,704,673.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,691,465.84	49,922,025.76	769,440.08
d. Special education unduplicated pupil count	2,509	2,522	
e. Per capita state and local expenditures (A2c/A2d)	20,203.85	19,794.62	409.23

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 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	32,431,972.35	33,991,885.83	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		33,991,885.83	
Less: Exempt reduction(s) from SECTION 1		1,704,673.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,431,972.35	32,287,212.83	144,759.52

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	32,431,972.35	33,991,885.83	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		33,991,885.83	
Less: Exempt reduction(s) from SECTION 1		1,704,673.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,431,972.35	32,287,212.83	144,759.52
b. Special education unduplicated pupil count	2,509	2,522	
c. Per capita local expenditures (B2a/B2b)	12,926.25	12,802.23	124.02

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

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Title

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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 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
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 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									2,509
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	669,036.00	0.00	722,602.00	172,810.00	1,135,211.00	3,896,185.00	11,091,249.00		17,687,093.00
2000-2999	Classified Salaries	1,172,587.00	0.00	0.00	0.00	643,166.00	6,728,087.00	2,614,503.00		11,158,343.00
3000-3999	Employee Benefits	495,769.00	0.00	155,179.00	17,000.00	319,739.00	3,001,091.00	4,992,110.00		8,980,888.00
4000-4999	Books and Supplies	166,000.00	0.00	0.00	0.00	0.00	55,000.00	33,000.00		254,000.00
5000-5999	Services and Other Operating Expenditures	6,548,500.00	0.00	4,000.00	0.00	12,000.00	7,989,000.00	1,116,500.00		15,670,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,091,892.00	0.00	881,781.00	189,810.00	2,110,116.00	21,669,363.00	19,847,362.00	0.00	53,790,324.00
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 COSTS	9,091,892.00	0.00	881,781.00	189,810.00	2,110,116.00	21,669,363.00	19,847,362.00	0.00	53,790,324.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	669,036.00	0.00	610,176.00	172,810.00	866,059.00	3,896,185.00	11,091,249.00		17,305,515.00
2000-2999	Classified Salaries	1,172,587.00	0.00	0.00	0.00	568,117.00	5,847,981.00	1,281,495.00		8,870,180.00
3000-3999	Employee Benefits	495,769.00	0.00	130,292.00	17,000.00	227,752.00	2,720,985.00	4,518,269.00		8,110,067.00
4000-4999	Books and Supplies	166,000.00	0.00	0.00	0.00	0.00	55,000.00	33,000.00		254,000.00
5000-5999	Services and Other Operating Expenditures	6,544,000.00	0.00	4,000.00	0.00	12,000.00	7,754,000.00	1,116,500.00		15,430,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,087,392.00	0.00	744,468.00	189,810.00	1,673,928.00	20,274,151.00	18,040,513.00	0.00	50,010,262.00
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	9,087,392.00	0.00	744,468.00	189,810.00	1,673,928.00	20,274,151.00	18,040,513.00	0.00	50,010,262.00
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									50,010,262.00

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	304,776.00	0.00	0.00	0.00	0.00	0.00	0.00		304,776.00
3000-3999	Employee Benefits	93,681.00	0.00	0.00	0.00	0.00	0.00	0.00		93,681.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	398,457.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398,457.00
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	398,457.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398,457.00
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)									36,452,503.00
	TOTAL COSTS									36,850,960.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,509
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	653,424.55	0.00	734,086.61	117,678.40	1,627,115.93	3,851,880.68	9,498,802.85		16,482,989.02
2000-2999	Classified Salaries	1,144,065.56	0.00	0.00	0.00	826,763.50	6,590,393.50	2,464,813.92		11,026,036.48
3000-3999	Employee Benefits	479,210.39	0.00	205,157.56	32,776.21	685,903.25	2,825,849.15	3,279,762.58		7,508,659.14
4000-4999	Books and Supplies	220,208.46	0.00	0.00	0.00	1,737.66	50,808.21	31,021.97		303,776.30
5000-5999	Services and Other Operating Expenditures	6,379,632.17	0.00	4,930.49	0.00	13,525.69	6,696,281.82	1,193,114.17		14,287,484.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	37,033.28	5,871.99		42,905.27
7130	State Special Schools	44,750.00	0.00	0.00	0.00	0.00	0.00	0.00		44,750.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,921,291.13	0.00	944,174.66	150,454.61	3,155,046.03	20,052,246.64	16,473,387.48	0.00	49,696,600.55
7310	Transfers of Indirect Costs	205,685.62	0.00	0.00	0.00	0.00	0.00	0.00		205,685.62
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)	4,548,916.50								4,548,916.50
	Total Indirect Costs	205,685.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,685.62
	TOTAL COSTS	9,126,976.75	0.00	944,174.66	150,454.61	3,155,046.03	20,052,246.64	16,473,387.48	0.00	49,902,286.17
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	110,330.00	0.00	234,216.04	55,561.13	0.00		400,107.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	99,387.52	758,270.68	1,372,256.04		2,229,914.24
3000-3999	Employee Benefits	0.00	0.00	21,816.17	0.00	75,351.12	219,104.77	384,424.99		700,697.05
4000-4999	Books and Supplies	529.99	0.00	0.00	0.00	418.52	0.00	1,316.23		2,264.74
5000-5999	Services and Other Operating Expenditures	463.83	0.00	0.00	0.00	514.67	234,099.00	0.00		235,077.50
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	993.82	0.00	132,146.17	0.00	409,887.87	1,267,035.58	1,757,997.26	0.00	3,568,060.70
7310	Transfers of Indirect Costs	191,676.13	0.00	0.00	0.00	0.00	0.00	0.00		191,676.13
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	191,676.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,676.13
	TOTAL BEFORE OBJECT 8980	192,669.95	0.00	132,146.17	0.00	409,887.87	1,267,035.58	1,757,997.26	0.00	3,759,736.83
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									3,759,736.83

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	653,424.55	0.00	623,756.61	117,678.40	1,392,899.89	3,796,319.55	9,498,802.85		16,082,881.85
2000-2999	Classified Salaries	1,144,065.56	0.00	0.00	0.00	727,375.98	5,832,122.82	1,092,557.88		8,796,122.24
3000-3999	Employee Benefits	479,210.39	0.00	183,341.39	32,776.21	610,552.13	2,606,744.38	2,895,337.59		6,807,962.09
4000-4999	Books and Supplies	219,678.47	0.00	0.00	0.00	1,319.14	50,808.21	29,705.74		301,511.56
5000-5999	Services and Other Operating Expenditures	6,379,168.34	0.00	4,930.49	0.00	13,011.02	6,462,182.82	1,193,114.17		14,052,406.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	37,033.28	5,871.99		42,905.27
7130	State Special Schools	44,750.00	0.00	0.00	0.00	0.00	0.00	0.00		44,750.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,920,297.31	0.00	812,028.49	150,454.61	2,745,158.16	18,785,211.06	14,715,390.22	0.00	46,128,539.85
7310	Transfers of Indirect Costs	14,009.49	0.00	0.00	0.00	0.00	0.00	0.00		14,009.49
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)	4,548,916.50								4,548,916.50
	Total Indirect Costs	14,009.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,009.49
	TOTAL BEFORE OBJECT 8980	8,934,306.80	0.00	812,028.49	150,454.61	2,745,158.16	18,785,211.06	14,715,390.22	0.00	46,142,549.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									46,142,549.34
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	289,767.46	0.00	0.00	0.00	0.00	258.78	0.00		290,026.24
3000-3999	Employee Benefits	79,519.93	0.00	0.00	0.00	0.00	67.29	0.00		79,587.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	488.59		488.59
5000-5999	Services and Other Operating Expenditures	313.09	0.00	0.00	0.00	0.00	0.00	0.00		313.09
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	369,600.48	0.00	0.00	0.00	0.00	326.07	488.59	0.00	370,415.14
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	369,600.48	0.00	0.00	0.00	0.00	326.07	488.59	0.00	370,415.14
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)									32,061,557.21
	TOTAL COSTS									32,431,972.35

* 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 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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 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, 3315, and 3320)	<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

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 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
a. Total special education expenditures	53,790,324.00		
b. Less: Expenditures paid from federal sources	3,780,062.00		
c. Expenditures paid from state and local sources	50,010,262.00	50,716,850.68	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		50,716,850.68	
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	50,010,262.00	50,716,850.68	(706,588.68)

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 2018-19	Comparison Year FY 2017-18	Difference
a. Total special education expenditures	53,790,324.00		
b. Less: Expenditures paid from federal sources	3,780,062		
c. Expenditures paid from state and local sources	50,010,262.00	50,716,850.68	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		50,716,850.68	
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	50,010,262.00	50,716,850.68	
d. Special education unduplicated pupil count	2509	2509	
e. Per capita state and local expenditures (A2c/A2d)	19,932.35	20,213.97	(281.62)

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 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	36,850,960.00	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	36,850,960.00	32,431,972.35	4,418,987.65

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

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	36,850,960.00	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	36,850,960.00	32,431,972.35	4,418,987.65
b. Special education unduplicated pupil count	2,509	2,509	
c. Per capita local expenditures (B2a/B2b)	14,687.51	12,926.25	1,761.26

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.

Vickie Chang
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Telephone Number

Director of Business Services
Title

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E-mail 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 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.

**HAYWARD UNIFIED SCHOOL DISTRICT
ALL OTHER FUNDS
2017-2018 UNAUDITED ACTUALS FINANCIAL REPORT**

DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Building Fund 21 - 2008 Measure I	Building Fund 21 - 2014 Measure L	Capital Facilities Fund 25	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 1,010,948	\$ 1,029,265	\$ 7,861,396	\$ -	\$ -	\$ -	\$ -	\$ 2,015,759
State Revenues	\$ 2,209,445	\$ 3,732,162	\$ 476,711	\$ -	\$ -	\$ -	\$ -	\$ 136,252
Local Revenues	\$ 327,469	\$ 46,570	\$ 573,467	\$ 84,500	\$ 1,825,722	\$ 1,246,082	\$ 12,686	\$ 20,754,000
Total Revenues	\$ 3,547,862	\$ 4,807,997	\$ 8,911,574	\$ 84,500	\$ 1,825,722	\$ 1,246,082	\$ 12,686	\$ 22,906,011
EXPENDITURES								
Certificated Salaries	\$ 1,346,602	\$ 1,588,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 906,291	\$ 1,350,555	\$ 3,971,168	\$ -	\$ 222,123	\$ -	\$ -	\$ -
Employee Benefits	\$ 589,231	\$ 804,377	\$ 987,498	\$ -	\$ 56,260	\$ -	\$ -	\$ -
Books and Supplies	\$ 58,596	\$ 103,699	\$ 3,030,662	\$ 155,965	\$ 1,581	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 594,087	\$ 765,596	\$ 172,395	\$ 132,608	\$ 65,210	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 325,027	\$ 1,831,674	\$ 39,736,779	\$ 29,921	\$ 99,820	\$ -
Other Outgo	\$ 47,572	\$ -	\$ -	\$ -	\$ -	\$ 1,234,554	\$ -	\$ 26,661,377
Direct Support & Indirect	\$ -	\$ 253,168	\$ 428,499	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,542,379	\$ 4,866,234	\$ 8,915,249	\$ 2,120,247	\$ 40,081,953	\$ 1,264,475	\$ 99,820	\$ 26,661,377
OTHER FINANCING SOURCES (USES)								
Transfers In from Other Funds	\$ -	\$ -	\$ 160,138	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ 159,967	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)								
IN FUND BALANCE	\$ 5,483	\$ (58,237)	\$ 156,292	\$ (2,035,747)	\$ (38,256,231)	\$ (18,393)	\$ (87,134)	\$ (3,755,366)
FUND BALANCE								
Budgeted Beginning Fund Balance	\$ -	\$ 121,771	\$ 5,641,728	\$ 9,402,787	\$ 196,310,383	\$ 2,414,123	\$ 530,188	\$ 23,168,122
Ending Fund Balance	\$ 5,483	\$ 63,534	\$ 5,798,020	\$ 7,367,040	\$ 158,054,152	\$ 2,395,730	\$ 443,054	\$ 19,412,756
COMPONENTS OF FUND BALANCE								
Reserved Amounts	\$ -	\$ -	\$ 155,414	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ -	\$ 63,534	\$ 5,642,606	\$ 7,367,040	\$ 158,054,152	\$ 2,395,730	\$ 443,054	\$ 19,412,756
Undesignated Fund Balance	\$ 5,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,948.00	902,095.00	-10.8%
3) Other State Revenue		8300-8599	2,209,445.00	2,150,234.00	-2.7%
4) Other Local Revenue		8600-8799	327,469.25	230,000.00	-29.8%
5) TOTAL, REVENUES			3,547,862.25	3,282,329.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,346,601.91	937,669.00	-30.4%
2) Classified Salaries		2000-2999	906,291.24	949,134.00	4.7%
3) Employee Benefits		3000-3999	589,231.04	522,393.00	-11.3%
4) Books and Supplies		4000-4999	58,595.97	131,930.00	125.2%
5) Services and Other Operating Expenditures		5000-5999	594,087.18	600,003.00	1.0%
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	47,572.18	141,200.00	196.8%
9) TOTAL, EXPENDITURES			3,542,379.52	3,282,329.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,482.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,482.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,482.73	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,482.73	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,482.73	New
2) Ending Balance, June 30 (E + F1e)			5,482.73	5,482.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,482.73	5,482.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,179.51		
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	(1,066.85)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	475,074.84		
4) Due from Grantor Government		9290	317,932.18		
5) Due from Other Funds		9310	50,815.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			898,934.98		
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	22,952.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	870,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			893,452.25		
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)			5,482.73		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,010,948.00	902,095.00	-10.8%
TOTAL, FEDERAL REVENUE			1,010,948.00	902,095.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	306,994.00	300,000.00	-2.3%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,809,474.00	1,809,474.00	0.0%
All Other State Revenue	All Other	8590	92,977.00	40,760.00	-56.2%
TOTAL, OTHER STATE REVENUE			2,209,445.00	2,150,234.00	-2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	518.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	107,344.68	110,000.00	2.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	219,605.75	120,000.00	-45.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			327,469.25	230,000.00	-29.8%
TOTAL, REVENUES			3,547,862.25	3,282,329.00	-7.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	779,535.70	598,074.00	-23.3%
Certificated Pupil Support Salaries		1200	63,737.61	61,687.00	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	61,683.60	77,908.00	26.3%
Other Certificated Salaries		1900	441,645.00	200,000.00	-54.7%
TOTAL, CERTIFICATED SALARIES			1,346,601.91	937,669.00	-30.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	76,237.66	96,074.00	26.0%
Classified Support Salaries		2200	451,909.87	502,105.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	82,235.28	83,482.00	1.5%
Clerical, Technical and Office Salaries		2400	273,237.49	257,473.00	-5.8%
Other Classified Salaries		2900	22,670.94	10,000.00	-55.9%
TOTAL, CLASSIFIED SALARIES			906,291.24	949,134.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	254,251.77	191,177.00	-24.8%
PERS		3201-3202	147,734.58	171,500.00	16.1%
OASDI/Medicare/Alternative		3301-3302	94,653.70	86,035.00	-9.1%
Health and Welfare Benefits		3401-3402	22,440.29	14,452.00	-35.6%
Unemployment Insurance		3501-3502	1,138.25	935.00	-17.9%
Workers' Compensation		3601-3602	46,255.59	38,053.00	-17.7%
OPEB, Allocated		3701-3702	16,643.96	11,810.00	-29.0%
OPEB, Active Employees		3751-3752	6,112.90	8,431.00	37.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			589,231.04	522,393.00	-11.3%
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	58,595.97	131,930.00	125.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,595.97	131,930.00	125.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,216.92	6,000.00	-27.0%
Dues and Memberships		5300	1,740.00	1,000.00	-42.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	208,773.93	228,503.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,749.70	1,500.00	-73.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,777.18	2,500.00	-33.8%
Professional/Consulting Services and Operating Expenditures		5800	351,159.80	347,000.00	-1.2%
Communications		5900	14,669.65	13,500.00	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			594,087.18	600,003.00	1.0%
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)					
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%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	47,572.18	141,200.00	196.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,572.18	141,200.00	196.8%
TOTAL, EXPENDITURES			3,542,379.52	3,282,329.00	-7.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,948.00	902,095.00	-10.8%
3) Other State Revenue		8300-8599	2,209,445.00	2,150,234.00	-2.7%
4) Other Local Revenue		8600-8799	327,469.25	230,000.00	-29.8%
5) TOTAL, REVENUES			3,547,862.25	3,282,329.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,390,675.50	1,235,989.00	-11.1%
2) Instruction - Related Services	2000-2999		815,074.44	671,446.00	-17.6%
3) Pupil Services	3000-3999		575,355.40	413,956.00	-28.1%
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		47,572.18	141,200.00	196.8%
8) Plant Services	8000-8999		713,702.00	819,738.00	14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,542,379.52	3,282,329.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,482.73	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,482.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,482.73	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,482.73	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,482.73	New
2) Ending Balance, June 30 (E + F1e)			5,482.73	5,482.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,482.73	5,482.73	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	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,029,265.00	1,105,229.00	7.4%
3) Other State Revenue		8300-8599	3,732,161.87	3,848,117.00	3.1%
4) Other Local Revenue		8600-8799	46,570.13	15,000.00	-67.8%
5) TOTAL, REVENUES			4,807,997.00	4,968,346.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,588,839.37	1,544,267.00	-2.8%
2) Classified Salaries		2000-2999	1,350,555.25	1,272,871.00	-5.8%
3) Employee Benefits		3000-3999	804,377.12	860,983.00	7.0%
4) Books and Supplies		4000-4999	103,699.15	97,802.00	-5.7%
5) Services and Other Operating Expenditures		5000-5999	765,596.32	728,521.00	-4.8%
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	253,167.58	463,902.00	83.2%
9) TOTAL, EXPENDITURES			4,866,234.79	4,968,346.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,237.79)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,237.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,771.30	63,533.51	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,771.30	63,533.51	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	63,533.51	-47.8%
2) Ending Balance, June 30 (E + F1e)			63,533.51	63,533.51	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	63,533.51	63,533.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,712.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,001.96		
4) Due from Grantor Government		9290	479,047.87		
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			509,762.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	114,578.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	331,650.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			446,228.77		
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)			63,533.51		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,029,265.00	1,105,229.00	7.4%
TOTAL, FEDERAL REVENUE			1,029,265.00	1,105,229.00	7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,613,246.87	3,746,217.00	3.7%
All Other State Revenue	All Other	8590	118,915.00	101,900.00	-14.3%
TOTAL, OTHER STATE REVENUE			3,732,161.87	3,848,117.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,557.13	5,000.00	40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,013.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,000.00	10,000.00	-69.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,570.13	15,000.00	-67.8%
TOTAL, REVENUES			4,807,997.00	4,968,346.00	3.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,242,233.65	1,276,451.00	2.8%
Certificated Pupil Support Salaries		1200	88,067.02	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,538.70	267,816.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,588,839.37	1,544,267.00	-2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,000,387.10	919,884.00	-8.0%
Classified Support Salaries		2200	86,405.06	99,668.00	15.3%
Classified Supervisors' and Administrators' Salaries		2300	9,663.06	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	229,386.74	225,479.00	-1.7%
Other Classified Salaries		2900	24,713.29	27,840.00	12.7%
TOTAL, CLASSIFIED SALARIES			1,350,555.25	1,272,871.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	325,182.61	327,472.00	0.7%
PERS		3201-3202	215,862.86	256,335.00	18.7%
OASDI/Medicare/Alternative		3301-3302	127,515.53	128,658.00	0.9%
Health and Welfare Benefits		3401-3402	35,533.92	37,817.00	6.4%
Unemployment Insurance		3501-3502	1,470.83	1,404.00	-4.5%
Workers' Compensation		3601-3602	59,741.82	56,967.00	-4.6%
OPEB, Allocated		3701-3702	21,258.94	29,592.00	39.2%
OPEB, Active Employees		3751-3752	17,810.61	22,738.00	27.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			804,377.12	860,983.00	7.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	194.00	0.00	-100.0%
Materials and Supplies		4300	102,979.45	93,002.00	-9.7%
Noncapitalized Equipment		4400	525.70	4,800.00	813.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,699.15	97,802.00	-5.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,931.85	17,500.00	35.3%
Dues and Memberships		5300	600.00	3,000.00	400.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,166.14	43,200.00	-13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,816.63	1,900.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,627.50	1,628.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	697,086.98	656,955.00	-5.8%
Communications		5900	1,367.22	4,338.00	217.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			765,596.32	728,521.00	-4.8%
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	253,167.58	463,902.00	83.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			253,167.58	463,902.00	83.2%
TOTAL, EXPENDITURES			4,866,234.79	4,968,346.00	2.1%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,029,265.00	1,105,229.00	7.4%
3) Other State Revenue		8300-8599	3,732,161.87	3,848,117.00	3.1%
4) Other Local Revenue		8600-8799	46,570.13	15,000.00	-67.8%
5) TOTAL, REVENUES			4,807,997.00	4,968,346.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,676,417.03	3,647,141.00	-0.8%
2) Instruction - Related Services	2000-2999		648,193.37	672,521.00	3.8%
3) Pupil Services	3000-3999		112,821.31	0.00	-100.0%
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		253,167.58	463,902.00	83.2%
8) Plant Services	8000-8999		175,635.50	184,782.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,866,234.79	4,968,346.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,237.79)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,237.79)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,771.30	63,533.51	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,771.30	63,533.51	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	63,533.51	-47.8%
2) Ending Balance, June 30 (E + F1e)			63,533.51	63,533.51	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	63,533.51	63,533.51	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	2017-18	2018-19
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	31,946.00	31,946.00
9010	Other Restricted Local	31,587.51	31,587.51
Total, Restricted Balance		63,533.51	63,533.51

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,861,395.88	7,945,000.00	1.1%
3) Other State Revenue		8300-8599	476,710.66	480,500.00	0.8%
4) Other Local Revenue		8600-8799	573,467.71	564,000.00	-1.7%
5) TOTAL, REVENUES			8,911,574.25	8,989,500.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,971,167.81	4,174,467.00	5.1%
3) Employee Benefits		3000-3999	987,497.98	1,309,818.00	32.6%
4) Books and Supplies		4000-4999	3,030,662.22	4,157,000.00	37.2%
5) Services and Other Operating Expenditures		5000-5999	172,394.99	266,200.00	54.4%
6) Capital Outlay		6000-6999	325,027.38	275,000.00	-15.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	428,499.41	451,500.00	5.4%
9) TOTAL, EXPENDITURES			8,915,249.79	10,633,985.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,675.54)	(1,644,485.00)	44641.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,138.24	135,000.00	-15.7%
b) Transfers Out		7600-7629	170.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			159,967.64	135,000.00	-15.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,292.10	(1,509,485.00)	-1065.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,641,727.70	5,798,019.80	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,641,727.70	5,798,019.80	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,641,727.70	5,798,019.80	2.8%
2) Ending Balance, June 30 (E + F1e)			5,798,019.80	4,288,534.80	-26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	152,963.70	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	5,642,606.10	4,288,534.80	-24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,704,684.96		
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	19,794.44		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,473,109.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	152,963.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,353,002.56		
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	126,322.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	428,660.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			554,982.76		
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)			5,798,019.80		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,861,395.88	7,945,000.00	1.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,861,395.88	7,945,000.00	1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	476,710.66	480,500.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			476,710.66	480,500.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	511,010.92	497,000.00	-2.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,782.86	50,000.00	4.6%
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	14,673.93	17,000.00	15.9%
TOTAL, OTHER LOCAL REVENUE			573,467.71	564,000.00	-1.7%
TOTAL, REVENUES			8,911,574.25	8,989,500.00	0.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,179,901.22	3,359,838.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	563,748.14	585,403.00	3.8%
Clerical, Technical and Office Salaries		2400	227,518.45	229,226.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,971,167.81	4,174,467.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	509,543.08	754,900.00	48.2%
OASDI/Medicare/Alternative		3301-3302	282,745.30	318,254.00	12.6%
Health and Welfare Benefits		3401-3402	56,209.72	68,543.00	21.9%
Unemployment Insurance		3501-3502	1,986.22	2,085.00	5.0%
Workers' Compensation		3601-3602	80,655.01	84,886.00	5.2%
OPEB, Allocated		3701-3702	28,752.61	41,417.00	44.0%
OPEB, Active Employees		3751-3752	27,606.04	39,733.00	43.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			987,497.98	1,309,818.00	32.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	281,811.25	392,000.00	39.1%
Noncapitalized Equipment		4400	71,695.93	120,000.00	67.4%
Food		4700	2,677,155.04	3,645,000.00	36.2%
TOTAL, BOOKS AND SUPPLIES			3,030,662.22	4,157,000.00	37.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,719.68	16,000.00	-4.3%
Dues and Memberships		5300	244.00	500.00	104.9%
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	33,744.77	92,200.00	173.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,449.50	5,000.00	244.9%
Professional/Consulting Services and Operating Expenditures		5800	116,351.11	149,000.00	28.1%
Communications		5900	3,885.93	3,500.00	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,394.99	266,200.00	54.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	325,027.38	275,000.00	-15.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			325,027.38	275,000.00	-15.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	428,499.41	451,500.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			428,499.41	451,500.00	5.4%
TOTAL, EXPENDITURES			8,915,249.79	10,633,985.00	19.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	160,138.24	135,000.00	-15.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			160,138.24	135,000.00	-15.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	170.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			170.60	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)			159,967.64	135,000.00	-15.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,861,395.88	7,945,000.00	1.1%
3) Other State Revenue		8300-8599	476,710.66	480,500.00	0.8%
4) Other Local Revenue		8600-8799	573,467.71	564,000.00	-1.7%
5) TOTAL, REVENUES			8,911,574.25	8,989,500.00	0.9%
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		8,486,750.38	10,182,485.00	20.0%
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		428,499.41	451,500.00	5.4%
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			8,915,249.79	10,633,985.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,675.54)	(1,644,485.00)	44641.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,138.24	135,000.00	-15.7%
b) Transfers Out		7600-7629	170.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			159,967.64	135,000.00	-15.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,292.10	(1,509,485.00)	-1065.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,641,727.70	5,798,019.80	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,641,727.70	5,798,019.80	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,641,727.70	5,798,019.80	2.8%
2) Ending Balance, June 30 (E + F1e)			5,798,019.80	4,288,534.80	-26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	152,963.70	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	5,642,606.10	4,288,534.80	-24.0%
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	2017-18	2018-19
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,039,054.85	2,456,582.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,311,241.01	485,703.01
5330	Child Nutrition: Summer Food Service Program Operations	1,274,959.13	1,312,965.13
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	0.00	9,000.00
9010	Other Restricted Local	17,351.11	24,284.11
Total, Restricted Balance		5,642,606.10	4,288,534.80

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,910,221.84	550,000.00	-71.2%
5) TOTAL, REVENUES			1,910,221.84	550,000.00	-71.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	222,122.52	277,749.00	25.0%
3) Employee Benefits		3000-3999	56,259.80	83,318.00	48.1%
4) Books and Supplies		4000-4999	157,545.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	197,818.26	0.00	-100.0%
6) Capital Outlay		6000-6999	41,568,453.38	136,000,000.00	227.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,202,199.70	136,361,067.00	223.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,291,977.86)	(135,811,067.00)	237.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,291,977.86)	(135,811,067.00)	237.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,713,169.77	165,421,191.91	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,713,169.77	165,421,191.91	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	165,421,191.91	-19.6%
2) Ending Balance, June 30 (E + F1e)			165,421,191.91	29,610,124.91	-82.1%
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	165,421,191.91	29,610,124.91	-82.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	175,695,970.81		
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	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	358,935.68		
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			176,054,906.49		
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	10,633,714.58		
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			10,633,714.58		
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)			165,421,191.91		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,910,221.84	550,000.00	-71.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,910,221.84	550,000.00	-71.2%
TOTAL, REVENUES			1,910,221.84	550,000.00	-71.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,162.97	216,283.00	32.6%
Clerical, Technical and Office Salaries		2400	58,959.55	61,466.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			222,122.52	277,749.00	25.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,783.19	51,289.00	66.6%
OASDI/Medicare/Alternative		3301-3302	16,881.34	20,964.00	24.2%
Health and Welfare Benefits		3401-3402	1,898.44	2,031.00	7.0%
Unemployment Insurance		3501-3502	111.06	137.00	23.4%
Workers' Compensation		3601-3602	4,511.41	4,769.00	5.7%
OPEB, Allocated		3701-3702	1,454.46	2,943.00	102.3%
OPEB, Active Employees		3751-3752	619.90	1,185.00	91.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,259.80	83,318.00	48.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,900.11	0.00	-100.0%
Noncapitalized Equipment		4400	150,645.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			157,545.74	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	3,907.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	193,866.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,818.26	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	19,685.60	1,000,000.00	4979.9%
Buildings and Improvements of Buildings		6200	41,515,260.62	133,500,000.00	221.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,507.16	1,500,000.00	4376.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,568,453.38	136,000,000.00	227.2%
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			42,202,199.70	136,361,067.00	223.1%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,910,221.84	550,000.00	-71.2%
5) TOTAL, REVENUES			1,910,221.84	550,000.00	-71.2%
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		42,202,199.70	136,361,067.00	223.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,202,199.70	136,361,067.00	223.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,291,977.86)	(135,811,067.00)	237.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,291,977.86)	(135,811,067.00)	237.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,713,169.77	165,421,191.91	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,713,169.77	165,421,191.91	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	165,421,191.91	-19.6%
2) Ending Balance, June 30 (E + F1e)			165,421,191.91	29,610,124.91	-82.1%
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	165,421,191.91	29,610,124.91	-82.1%
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	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	165,421,191.91	29,610,124.91
Total, Restricted Balance		165,421,191.91	29,610,124.91

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,246,081.90	925,000.00	-25.8%
5) TOTAL, REVENUES			1,246,081.90	925,000.00	-25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,920.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,234,553.78	1,234,554.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,264,474.70	1,234,554.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,392.80)	(309,554.00)	1583.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,392.80)	(309,554.00)	1583.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,414,123.29	2,395,730.49	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,414,123.29	2,395,730.49	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	2,395,730.49	-0.8%
2) Ending Balance, June 30 (E + F1e)			2,395,730.49	2,086,176.49	-12.9%
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	2,395,730.49	2,086,176.49	-12.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,019,460.56		
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	16,673.53		
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			2,398,337.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,607.00		
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			2,607.00		
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)			2,395,730.49		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,881.34	25,000.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,224,200.56	900,000.00	-26.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,246,081.90	925,000.00	-25.8%
TOTAL, REVENUES			1,246,081.90	925,000.00	-25.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,920.92	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			29,920.92	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	509,553.78	509,554.00	0.0%
Other Debt Service - Principal		7439	725,000.00	725,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,234,553.78	1,234,554.00	0.0%
TOTAL, EXPENDITURES			1,264,474.70	1,234,554.00	-2.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,246,081.90	925,000.00	-25.8%
5) TOTAL, REVENUES			1,246,081.90	925,000.00	-25.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,920.92	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,234,553.78	1,234,554.00	0.0%
10) TOTAL, EXPENDITURES			1,264,474.70	1,234,554.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,392.80)	(309,554.00)	1583.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,392.80)	(309,554.00)	1583.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,414,123.29	2,395,730.49	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,414,123.29	2,395,730.49	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	2,395,730.49	-0.8%
2) Ending Balance, June 30 (E + F1e)			2,395,730.49	2,086,176.49	-12.9%
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	2,395,730.49	2,086,176.49	-12.9%
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	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,395,730.49	2,086,176.49
Total, Restricted Balance		2,395,730.49	2,086,176.49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,685.50	0.00	-100.0%
5) TOTAL, REVENUES			12,685.50	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	99,819.55	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			99,819.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,134.05)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,134.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	530,187.52	443,053.47	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,187.52	443,053.47	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	443,053.47	-16.4%
2) Ending Balance, June 30 (E + F1e)			443,053.47	443,053.47	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	443,053.47	443,053.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	940,561.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,873.40		
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			942,434.47		
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	499,381.00		
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)			443,053.47		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,685.50	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			12,685.50	0.00	-100.0%
TOTAL, REVENUES			12,685.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	99,819.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,819.55	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			99,819.55	0.00	-100.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,685.50	0.00	-100.0%
5) TOTAL, REVENUES			12,685.50	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		99,819.55	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,819.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,134.05)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,134.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	530,187.52	443,053.47	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,187.52	443,053.47	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	443,053.47	-16.4%
2) Ending Balance, June 30 (E + F1e)			443,053.47	443,053.47	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	443,053.47	443,053.47	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	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	443,053.47	443,053.47
Total, Restricted Balance		443,053.47	443,053.47

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,015,758.89	2,012,516.00	-0.2%
3) Other State Revenue		8300-8599	136,252.03	66,900.00	-50.9%
4) Other Local Revenue		8600-8799	20,753,999.66	24,591,184.00	18.5%
5) TOTAL, REVENUES			22,906,010.58	26,670,600.00	16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,661,376.94	26,670,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,661,376.94	26,670,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,755,366.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,755,366.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,168,121.61	19,412,755.25	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,168,121.61	19,412,755.25	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	19,412,755.25	-16.2%
2) Ending Balance, June 30 (E + F1e)			19,412,755.25	19,412,755.25	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	19,412,755.25	19,412,755.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,378,736.53		
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	34,018.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,412,755.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,412,755.25		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,015,758.89	2,012,516.00	-0.2%
TOTAL, FEDERAL REVENUE			2,015,758.89	2,012,516.00	-0.2%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	136,252.03	66,900.00	-50.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,252.03	66,900.00	-50.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	18,798,567.78	22,706,884.00	20.8%
Unsecured Roll		8612	943,052.81	957,500.00	1.5%
Prior Years' Taxes		8613	157,941.13	227,200.00	43.9%
Supplemental Taxes		8614	689,426.88	593,000.00	-14.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	165,011.06	106,600.00	-35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,753,999.66	24,591,184.00	18.5%
TOTAL, REVENUES			22,906,010.58	26,670,600.00	16.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,658,600.30	5,040,700.00	-24.3%
Bond Interest and Other Service Charges		7434	20,002,776.64	21,629,900.00	8.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,661,376.94	26,670,600.00	0.0%
TOTAL, EXPENDITURES			26,661,376.94	26,670,600.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,015,758.89	2,012,516.00	-0.2%
3) Other State Revenue		8300-8599	136,252.03	66,900.00	-50.9%
4) Other Local Revenue		8600-8799	20,753,999.66	24,591,184.00	18.5%
5) TOTAL, REVENUES			22,906,010.58	26,670,600.00	16.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,661,376.94	26,670,600.00	0.0%
10) TOTAL, EXPENDITURES			26,661,376.94	26,670,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,755,366.36)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,755,366.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,168,121.61	19,412,755.25	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,168,121.61	19,412,755.25	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	19,412,755.25	-16.2%
2) Ending Balance, June 30 (E + F1e)			19,412,755.25	19,412,755.25	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	19,412,755.25	19,412,755.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	19,412,755.25	19,412,755.25
Total, Restricted Balance		19,412,755.25	19,412,755.25

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
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)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
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)	19,406.46	19,355.42	19,470.89	19,194.33	19,194.33	19,137.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	257,125,792.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,262,971.06
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	12,965.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	911,486.58
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	988,886.71
4. Other Transfers Out	All	9200	7200-7299	3,450,857.52
5. Interfund Transfers Out	All	9300	7600-7629	160,138.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	17,035.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,541,369.31
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	3,675.54
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)				234,325,127.93

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,355.42
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,106.43
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.)	233,950,063.52	11,893.54
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)	233,950,063.52	11,893.54
B. Required effort (Line A.2 times 90%)	210,555,057.17	10,704.19
C. Current year expenditures (Line I.E and Line II.B)	234,325,127.93	12,106.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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) 7,668,642.03
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) 209,208,366.48

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) 3.67%

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)	8,958,219.57
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,120,875.15
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	176.97
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)	771,429.09
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)	11,902,300.78
9. Carry-Forward Adjustment (Part IV, Line F)	(388,440.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,513,860.05

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	152,469,737.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,750,841.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,032,282.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	763,066.45
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,965.26
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)	1,034,810.76
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)	49,696.91
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)	219,619.27
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)	20,248,437.05
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)	3,494,807.34
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,613,067.21
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,161,723.00
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)	242,851,054.62

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) 4.90%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 4.74%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,902,300.78</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>896,312.66</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B18); zero if positive	<u>(1,165,322.20)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,165,322.20)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.42%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-582,661.10) is applied to the current year calculation and the remainder (\$-582,661.10) is deferred to one or more future years:	<u>4.66%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-388,440.73) is applied to the current year calculation and the remainder (\$-776,881.47) is deferred to one or more future years:	<u>4.74%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(388,440.73)</u>

Approved indirect cost rate: 5.75%
Highest rate used in any program: 5.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,852,282.14	279,006.22	5.75%
01	3060	329,235.30	18,931.04	5.75%
01	3110	160,795.89	9,245.77	5.75%
01	3310	2,791,463.83	160,509.17	5.75%
01	3312	501,880.85	28,858.15	5.75%
01	3315	140,171.16	8,059.84	5.75%
01	3318	24,736.64	1,422.36	5.75%
01	3320	401,862.88	23,107.12	5.75%
01	3332	70,917.26	4,077.74	5.75%
01	3385	108,411.72	5,921.28	5.46%
01	3550	128,099.59	6,312.77	4.93%
01	4035	708,673.81	40,748.74	5.75%
01	4050	21,981.57	1,263.94	5.75%
01	4124	4,899,590.98	233,297.80	4.76%
01	4201	86,794.00	4,719.30	5.44%
01	4203	673,016.68	13,460.33	2.00%
01	5810	220,220.41	11,537.83	5.24%
01	6264	192,894.69	10,464.78	5.43%
01	6510	135,634.82	7,799.00	5.75%
01	6515	5,029.79	289.21	5.75%
01	7085	251,304.37	14,450.00	5.75%
01	7220	70,177.51	3,815.80	5.44%
01	7338	310,728.01	17,781.38	5.72%
01	8150	4,223,469.69	242,849.51	5.75%
01	9010	6,744,529.92	14,525.78	0.22%
11	6391	1,761,901.82	47,572.18	2.70%
12	5025	982,768.79	56,509.21	5.75%
12	6105	3,420,145.63	196,658.37	5.75%
13	5310	6,357,080.81	333,755.69	5.25%
13	5320	1,491,507.99	78,304.17	5.25%
13	5330	202,692.73	10,641.37	5.25%
13	5340	108,329.62	5,687.31	5.25%
13	9010	2,111.85	110.87	5.25%

Unaudited Actuals
2017-18 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	888,698.12		0.00	888,698.12
2. State Lottery Revenue	8560	3,043,953.13		1,078,063.99	4,122,017.12
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)		3,932,651.25	0.00	1,078,063.99	5,010,715.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,565,098.62			2,565,098.62
2. Classified Salaries	2000-2999	146,880.01			146,880.01
3. Employee Benefits	3000-3999	521,376.96			521,376.96
4. Books and Supplies	4000-4999	1,651.71		931,131.10	932,782.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	697,643.17			697,643.17
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)		3,932,650.47	0.00	931,131.10	4,863,781.57
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.78	0.00	146,932.89	146,933.67
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
2017-18
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	268.48	0.00	268.48	13.04		281.52			
1110	Regular Education, K–12	131,190,317.90	44,480,891.67	175,671,209.57	8,532,348.30		184,203,557.87			
3100	Alternative Schools	214,248.41	421,335.90	635,584.31	30,870.32		666,454.63			
3200	Continuation Schools	1,631,311.73	333,991.69	1,965,303.42	95,454.76		2,060,758.18			
3300	Independent Study Centers	725,341.60	187,870.32	913,211.92	44,354.69		957,566.61			
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	1,228,040.85	281,109.68	1,509,150.53	73,299.42		1,582,449.95			
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	3,721,116.85	526,036.91	4,247,153.76	206,284.20		4,453,437.96			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	49,651,850.55	4,548,916.52	54,200,767.07	2,632,530.53		56,833,297.60			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	507,066.19	55,665.28	562,731.47	27,331.86		590,063.33			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	47,300.06	0.00	47,300.06	2,297.36	49,597.42				
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					1,022,720.24	1,022,720.24			
----	Other Outgo					4,644,632.47	4,644,632.47			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	790,214.14	790,214.14
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(729,239.17)	(729,239.17)
----	Total General Fund and Charter Schools Funds Expenditures	188,916,862.62	50,835,817.97	239,752,680.59	11,705,759.45	5,667,352.71	257,125,792.75			

Unaudited Actuals
2017-18
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	268.48	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	268.48
1110	Regular Education, K-12	116,021,786.64	9,130,625.68	2,419,225.82	261,787.74	2,032,733.47	0.00	775,438.96			548,719.59	0.00	131,190,317.90
3100	Alternative Schools	213,246.28	1,002.13	0.00	0.00	0.00	0.00	0.00			0.00	0.00	214,248.41
3200	Continuation Schools	1,631,311.73	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,631,311.73
3300	Independent Study Centers	663,296.65	62,044.95	0.00	0.00	0.00	0.00	0.00			0.00	0.00	725,341.60
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	1,049,340.77	0.00	0.00	0.00	178,700.08	0.00	0.00			0.00	0.00	1,228,040.85
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	3,487,921.64	182,499.27	50,695.94	0.00	0.00	0.00	0.00			0.00	0.00	3,721,116.85
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	36,548,090.02	3,577,934.24	0.00	0.00	3,443,675.73	6,078,431.05	0.00			3,719.51	0.00	49,651,850.55
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	344,721.20	10,818.47	151,526.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507,066.19
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	34,334.80	0.00		12,965.26	0.00	0.00	0.00	47,300.06
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		159,959,983.41	12,964,924.74	2,621,448.28	261,787.74	5,689,444.08	6,078,431.05	775,438.96	12,965.26	0.00	552,439.10	0.00	188,916,862.62

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
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	23,401,962.66	19,802,787.18	1,276,141.83	44,480,891.67
3100	Alternative Schools	0.00	421,335.90	0.00	421,335.90
3200	Continuation Schools	333,991.69	0.00	0.00	333,991.69
3300	Independent Study Centers	187,870.32	0.00	0.00	187,870.32
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	281,109.68	0.00	0.00	281,109.68
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	526,036.91	0.00	0.00	526,036.91
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,127,580.62	421,335.90	0.00	4,548,916.52
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	55,665.28	0.00	0.00	55,665.28
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		28,914,217.16	20,645,458.98	1,276,141.83	50,835,817.97

Unaudited Actuals
2017-18
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)	1,034,987.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,600.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,007,916.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,340,494.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,434,998.63
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	188,916,862.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	50,835,817.97
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	239,752,680.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,494,807.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,613,067.21
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,161,723.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,269,597.55
D. Total Direct Charged and Allocated Costs (B3 + C5)		256,022,278.14
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.86%

Unaudited Actuals
2017-18
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)			1,022,720.24		1,022,720.24
Other Outgo (Objects 1000-7999)				4,644,632.47	4,644,632.47
Total Other Costs	0.00	0.00	1,022,720.24	4,644,632.47	5,667,352.71

Unaudited Actuals
2017-18
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)	378,874.95	730,335.74	16,793,469.98	11,011,536.49	20,645,458.98	0.00	1,276,141.83
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	840.81	840.81	840.81	840.81	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	1,038.86	1,038.86	1,038.86	1,038.86	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	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(6,899.13)	0.00	(729,239.17)				
Other Sources/Uses Detail					170.60	160,138.24		
Fund Reconciliation							1,579,996.09	0.00
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	3,777.18	0.00	47,572.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							50,815.30	870,500.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,627.50	0.00	253,167.58	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	331,650.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,449.50	0.00	428,499.41	0.00				
Other Sources/Uses Detail					160,138.24	170.60		
Fund Reconciliation							0.00	428,660.66
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	44.95	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	6,899.13	(6,899.13)	729,239.17	(729,239.17)	160,308.84	160,308.84	1,630,811.39	1,630,811.39