

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: September 04, 2019

**AGENDA ITEM B-16**

**AGENDA SECTION: B**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**  
(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve the 2018/19 Unaudited Actual Financial Report, 2018/19 Year-End Budget Revision and 2019/20 Gann Limit**

**ITEM DESCRIPTION: Staff will present, and the Board of Education will discuss and approve the following three items: 2018/19 Unaudited Actual Financial Report, 2018/19 Year-End Budget Revision and the 2019/20 Gann Limit Resolution.**

- 1) The 2018/19 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2019. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2018/19 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2019/20 Gann Limit Resolution No. 19-19 for adoption of the district's Gann Appropriation Limit for fiscal year 2018/19 and 2019/20. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.


**FINANCIAL SUMMARY: The 2018/19 year-end actuals reflect the district's reserve at \$98.38 million, which is above the state minimum required level of 2%.**

PREPARED BY: Kim Kelstrom   
Executive Officer, Fiscal Services

DIVISION: Administrative Services  
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Ruth F. Quinto  
Deputy Superintendent/CFO

SUPERINTENDENT APPROVAL:

  
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The following describes differences from the estimated actuals to the unaudited actuals:

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds increased from the estimated actuals due to an increase of 45 ADA equating to \$600,000.
2. **Federal and State Income** – Federal and State revenues in the Unrestricted General Fund increased by \$1.7 million. As mentioned in the board communications on July 26, 2019, an increase was recognized for Lottery revenues (one-time) and Medical Administrative Activity (MAA) revenue (one-time) of \$900,000 and \$800,000, respectively. For the \$900,000 in one-time Lottery revenue, staff recommends an increase in the assigned fund balance for textbook adoptions.
3. **Local Income** – Local revenue increased from the estimated actuals by approximately \$700,000 in the Unrestricted General Fund due to an increase in interest rates toward the end of the fiscal year.
4. **Expenditures and Contributions – Unrestricted General Fund** – One-time facility maintenance projects were higher than estimated in the 2019/20 Adopted Budget by approximately \$2.9 million. These projects, which include items such as the pools at Roosevelt and McLane High Schools, are included in the assigned fund balances and will be fully appropriated in the 2019/20 Adopted Budget, (Budget Revision No 2).

Additionally, actual expenditures and contributions were approximately \$4.6 million lower than estimated projections. The main factors are as follows:

- \$3.5 million – school site and department expenditures lower than anticipated mainly due to the following:
  - Goal 2 – \$600,000
  - Career Technical Education – \$500,000
  - Personalized Learning Initiative – \$300,000
  - Plant Maintenance and Operations – \$300,000
  - Technology – \$250,000
- \$700,000 – Special Education state rate adjustments for 2016/17 and 2017/18
- \$400,000 – Salary savings from authorized but vacant positions

The Superintendent recommends utilizing \$1.0 million from these savings toward an increase in the assigned fund balance for textbook adoptions bringing the total to \$11.2 million.

5. **Board of Education Approved One-Time Expenditures**  
At the June 12, 2019 Board of Education meeting, one-time expenditures and carryover of one-time funds were approved totaling \$36.0 million. These items have increased to approximately \$40.9 million.

The Unaudited Actuals project \$29.7 million budgeted for expenditures in 2019/20 with the remaining \$11.2 million to be included in the assigned fund balance in 2019/20 for future textbook adoptions. The \$29.7 million estimated to be expended in 2019/20 is as follows:

- CTE Facility utilized for one-time Salary Increase \$6.0 million
- Design Science Facility \$5.8 million
- Textbook Adoption \$5.8 million
- High School Swimming Pools \$3.8 million
- Restricted Routine Maintenance \$2.9 million
- Fresno High CTE Facility \$1.0 million
- Early Learning Restrooms \$0.7 million
- Portable Classrooms \$0.6 million
- Donations \$0.6 million
- Extended Day Carryover \$0.6 million
- Social Emotional Assessment Tool (DESSA) \$0.5 million
- i-Ready Assessment Tool \$0.5 million
- Fitness and Weight Rooms \$0.5 million
- Saturday Academy Site Supplies \$0.3 million
- Transportation Equipment \$0.1 million

**Unrestricted Contributions Towards Restricted Programs** – Below is a list of the district’s unrestricted contributions to the following programs in 2018/19:

<u>Restricted Program</u>	<u>General Fund Contribution</u>
Special Education	\$70.6 million
Ongoing & Major Maintenance Account	\$27.3 million
Medi-Cal	\$ 0.7 million
Special Education – Mental Health	\$ 0.5 million
Special Education – Infant Program	\$ 0.3 million
<b>Total</b>	<b>\$99.4 million</b>

**Restricted General Fund** – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$15.3 million as reflected in the chart below.

<u>Restricted Entitlement Funds</u>	<u>Ending Balance 2018/19</u>
Clean Energy Act	\$12.7 million
Lottery: Instructional Materials	\$ 1.1 million
Low Performing Student Block Grant	\$ 0.8 million
Classified School Employee Professional Development Block Grant	\$ 0.5 million
California Learning Communities for School Success	\$ 0.2 million
<b>Total</b>	<b>\$15.3 million</b>

**Reserve Levels** – As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2018/19.

<b>Reserve Type</b>	<b>Recommended</b>		<b>Change</b>	<b>6/30/19</b>	<b>6/30/20</b>
	<b>Level</b>	<b>7/1/18</b>			
Unrestricted General Fund	\$ 92.61 <sup>(2)</sup>	\$ 82.57	\$ 15.81	\$ 98.38	\$ 97.18 <sup>(5)</sup>
Workers' Compensation	\$ 37.54 <sup>(3)</sup>	\$ 31.11	(\$ 1.89)	\$ 29.22	\$ 28.12 <sup>(3)</sup>
General Liability	\$ 1.82 <sup>(3)</sup>	\$ 1.39	\$ 0.43	\$ 1.82	\$ 1.82 <sup>(3)</sup>
Health Fund IBNP <sup>(1)</sup>	\$ 19.77 <sup>(3)</sup>	\$ 19.23	\$ 0.54	\$ 19.77	\$ 21.00 <sup>(5)</sup>
Other Post-Employment Benefits (OPEB)	\$982.09 <sup>(3)</sup>	\$ 42.08	\$ 6.63	\$ 48.71	\$ 54.44 <sup>(5)</sup>
Health Fund Unencumbered	\$ 26.94 <sup>(4)</sup>	\$ 24.85	\$ 2.15	\$ 27.00	\$ 41.35 <sup>(5)</sup>

<sup>(1)</sup>IBNP is an acronym for "Incurred But Not Paid" claims.

<sup>(2)</sup>Represents the 2018/19 reserve level for economic uncertainties presented to the Board in June 2019.

<sup>(3)</sup>Recommended level is provided by actuarial study.

<sup>(4)</sup>Recommended level is provided by the Joint Health Management Board contracted consultant.

<sup>(5)</sup>Reserve levels incorporate the same factors as presented to the Board in June 2019 utilizing 2018/19 actuals. In addition, Unrestricted General fund assumes \$40.6 million one-time funds are not spent.

**Other Funds Ending Balances for 2018/19** – In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

<b>Other Funds</b>	<b>Beginning Fund Balance 2018/19</b>	<b>Net Change</b>	<b>Ending Fund Balance 2018/19</b>
Adult Education	\$ 605,313	\$ 161,631	\$ 766,944
Child Development	\$ -	\$ -	\$ -
Cafeteria	\$ 19,563,405	\$ 250,954	\$ 19,814,359
Deferred Maintenance	\$ -	\$ -	\$ -
County School Facilities	\$ 47,775,000	\$ 8,900,261	\$ 56,675,261
Adult Education Building	\$ 2,269,040	(\$ 44,186)	\$ 2,224,854
Measure Q Series F	\$ 29,609,440	(\$ 26,761,458)	\$ 2,847,982
Measure X Series A	\$ 48,984,267	(\$ 39,959,194)	\$ 9,025,073
Capital Facilities			
(Developer Fees)	\$ 550,943	\$ 1,911,284	\$ 2,462,227
Special Reserve	\$ 5,040,019	(\$ 823,124)	\$ 4,216,895
Bond Interest & Redemption	\$160,444,637	\$ 4,346,910	\$164,791,547
Health Benefits	\$ 24,853,629	\$ 2,169,501	\$ 27,023,130
Liability	\$ 661,834	\$ 654,236	\$ 1,316,070
Workers' Compensation	(\$ 6,635,176)	(\$ 1,679,479)	(\$ 8,314,655)
Defined Benefits Plan	\$ 10,348,247	\$ 526,182	\$ 10,874,429
Post-Retirement Health Fund	\$ 42,076,644	\$ 6,635,008	\$ 48,711,652

**Charter Schools** – A summary of the ending balances for each of the charter schools is provided below:

<b><u>Charter Schools</u></b>	<b><u>Beginning Fund Balance 2018/19</u></b>	<b><u>Net Change</u></b>	<b><u>Ending Fund Balance 2018/19</u></b>
Aspen Meadow Charter	\$ 121,237	\$ 30,855	\$ 152,092
Aspen Valley Preparatory Academy	\$ 1,131,717	\$337,257	\$1,468,974
Carter G. Woodson Public Charter	\$ 772,714	\$493,053	\$1,265,767
Morris E. Dailey Charter	\$ 2,877,522	\$566,454	\$3,443,976
School of Unlimited Learning <sup>(1)</sup>	\$ 668,032	\$ 76,873	\$ 744,905
Sierra Charter	\$ 2,577,190	\$241,768	\$2,818,958
University High <sup>(2)</sup>	\$ 2,900,243	\$170,496	\$3,070,739

<sup>(1)</sup>School of Unlimited Learning Charter beginning balance was restated. Previously reported at \$601,986.

<sup>(2)</sup>University Charter beginning balance was restated. Previously reported at \$2,889,152.

### **2018/19 Year-End Budget Revision**

The 2018/19 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Restricted General Fund, Child Development Fund, Adult Education Fund, Workers' Compensation and Health-Self Insurance Fund.

### **2019/20 Gann Limit**

Included in the Board binders is Resolution No. 19-19 for adopting the district's Gann Appropriation Limit for fiscal year 2018/19 and 2019/20. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2019. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact Ruth F. Quinto at 457-6226. Thank you.

**Fresno Unified School District  
2018/19 Unaudited Actuals**

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	\$ 132,296,473	\$ 803,127,865	\$ 693,084,303	\$ (101,381,759)	\$ 140,958,275
General Fund Restricted	\$ 16,875,619	\$ 181,853,124	\$ 282,809,729	\$ 99,373,820	\$ 15,292,834
<b>Total General Fund</b>	<b>\$ 149,172,092</b>	<b>\$ 984,980,989</b>	<b>\$ 975,894,032</b>	<b>\$ (2,007,939)</b>	<b>\$ 156,251,109</b>

Adult Education Fund	\$ 605,313	\$ 7,727,421	\$ 7,565,791	\$ -	\$ 766,944
Child Development Fund	\$ -	\$ 17,051,273	\$ 17,051,273	\$ -	\$ -
Cafeteria Fund	\$ 19,563,405	\$ 53,026,842	\$ 52,775,889	\$ -	\$ 19,814,359
Deferred Maintenance Fund	\$ -	\$ 39,839	\$ 7,363,106	\$ 7,323,267	\$ -

Adult Education Building Fund	\$ 2,269,040	\$ 47,773	\$ 91,959	\$ -	\$ 2,224,854
Measure Q Series F Building Fund	\$ 29,609,440	\$ 577,283	\$ 22,000	\$ (27,316,740)	\$ 2,847,982
Measure X Series A Building Fund	\$ 48,984,267	\$ 1,049,022	\$ 16,750	\$ (40,991,467)	\$ 9,025,073
<b>Total Building Funds</b>	<b>\$ 80,862,747</b>	<b>\$ 1,674,078</b>	<b>\$ 130,709</b>	<b>\$ (68,308,207)</b>	<b>\$ 14,097,909</b>

Developer Fee Fund	\$ 550,943	\$ 2,077,377	\$ 104,848	\$ (61,246)	\$ 2,462,227
County School Facility Fund	\$ 47,775,000	\$ 9,064,502	\$ 61,149,181	\$ 60,984,940	\$ 56,675,261
Special Reserve for Capital Outlay	\$ 5,040,019	\$ 91,621	\$ 914,745	\$ -	\$ 4,216,895
<b>Total Bond Int and Redemption</b>	<b>\$ 160,444,637</b>	<b>\$ 52,820,828</b>	<b>\$ 48,473,918</b>	<b>\$ -</b>	<b>\$ 164,791,547</b>

Health Fund	\$ 24,853,629	\$ 176,021,067	\$ 172,420,750	\$ (1,430,816)	\$ 27,023,130
Liability Fund	\$ 661,834	\$ 6,887,167	\$ 6,232,931	\$ -	\$ 1,316,070
Workers' Compensation Fund	\$ (6,635,176)	\$ 6,352,430	\$ 8,031,908	\$ -	\$ (8,314,655)
Defined Benefits Fund	\$ 10,348,247	\$ 1,303,995	\$ 777,813	\$ -	\$ 10,874,429
<b>Total Internal Service Funds</b>	<b>\$ 29,228,534</b>	<b>\$ 190,564,659</b>	<b>\$ 187,463,402</b>	<b>\$ (1,430,816)</b>	<b>\$ 30,898,974</b>
Post Retirement Fund	\$ 42,076,644	\$ 3,172,151	\$ 37,143	\$ 3,500,000	\$ 48,711,652
<b>TOTALS</b>	<b>\$ 535,319,334</b>	<b>\$ 1,322,291,580</b>	<b>\$ 1,358,924,037</b>	<b>\$ -</b>	<b>\$ 498,686,877</b>

Charter Schools	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Estimated Ending Fund Balance	P2 ADA
Aspen Meadow	\$ 121,237	\$ 2,399,609	\$ 2,368,754	\$ 152,092	166
Aspen Valley Preparatory Academy	\$ 1,131,717	\$ 5,218,494	\$ 4,881,237	\$ 1,468,974	406
Carter G Woodson Public Charter	\$ 772,714	\$ 5,380,780	\$ 4,887,727	\$ 1,265,767	389
Morris E Dailey Charter	\$ 2,877,522	\$ 3,805,200	\$ 3,238,746	\$ 3,443,976	391
School of Unlimited Learning	\$ 668,032	\$ 2,298,671	\$ 2,221,798	\$ 744,905	151
Sierra Charter	\$ 2,577,191	\$ 5,270,793	\$ 5,029,026	\$ 2,818,958	412
University High	\$ 2,900,243	\$ 5,438,910	\$ 5,268,414	\$ 3,070,739	476

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
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	G	G
71	Retiree Benefit Fund	G	G
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		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	758,211,644.00	0.00	758,211,644.00	778,979,477.00	0.00	778,979,477.00	2.7%
2) Federal Revenue		8100-8299	2,713,812.70	80,641,270.30	83,355,083.00	0.00	107,785,729.00	107,785,729.00	29.3%
3) Other State Revenue		8300-8599	27,662,795.97	97,056,057.48	124,718,853.45	14,559,815.00	87,157,814.00	101,717,629.00	-18.4%
4) Other Local Revenue		8600-8799	14,539,612.09	4,155,796.09	18,695,408.18	10,603,798.00	5,293,237.00	15,897,035.00	-15.0%
5) TOTAL, REVENUES			803,127,864.76	181,853,123.87	984,980,988.63	804,143,090.00	200,236,780.00	1,004,379,870.00	2.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	321,523,990.64	84,550,741.02	406,074,731.66	334,957,300.00	88,784,924.00	423,742,224.00	4.4%
2) Classified Salaries		2000-2999	88,209,050.60	43,947,181.97	132,156,232.57	87,136,029.00	49,457,493.00	136,593,522.00	3.4%
3) Employee Benefits		3000-3999	177,584,807.70	95,526,856.25	273,111,663.95	188,713,166.00	103,746,595.00	292,459,761.00	7.1%
4) Books and Supplies		4000-4999	34,062,116.98	21,516,093.71	55,578,210.69	41,353,539.00	28,686,919.00	70,040,458.00	26.0%
5) Services and Other Operating Expenditures		5000-5999	74,925,543.11	23,132,828.54	98,058,371.65	73,127,495.00	27,489,090.00	100,616,585.00	2.6%
6) Capital Outlay		6000-6999	7,449,523.06	3,267,426.46	10,716,949.52	11,470,039.00	5,266,940.00	16,736,979.00	56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,442,488.15	1,749,771.01	3,192,259.16	1,714,803.00	2,034,000.00	3,748,803.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,113,216.82)	9,118,830.02	(2,994,386.80)	(12,678,649.00)	9,717,513.00	(2,961,136.00)	-1.1%
9) TOTAL, EXPENDITURES			693,084,303.42	282,809,728.98	975,894,032.40	725,793,722.00	315,183,474.00	1,040,977,196.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			110,043,561.34	(100,956,605.11)	9,086,956.23	78,349,368.00	(114,946,694.00)	(36,597,326.00)	-502.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,245.63	7,323,266.64	7,384,512.27	28,920.00	3,356,409.00	3,385,329.00	-54.2%
b) Transfers Out		7600-7629	2,069,184.15	7,323,266.64	9,392,450.79	1,781,114.00	3,356,409.00	5,137,523.00	-45.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(99,373,820.32)	99,373,820.32	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,381,758.84)	99,373,820.32	(2,007,938.52)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-12.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,661,802.50	(1,582,784.79)	7,079,017.71	(31,534,223.00)	(6,815,297.00)	(38,349,520.00)	-641.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
2) Ending Balance, June 30 (E + F1e)			140,958,275.35	15,292,833.94	156,251,109.29	109,424,052.35	8,477,536.94	117,901,589.29	-24.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	78,365.82	0.00	78,365.82	84,214.56	0.00	84,214.56	7.5%
Stores		9712	996,740.58	0.00	996,740.58	1,613,205.23	0.00	1,613,205.23	61.8%
Prepaid Items		9713	636,102.42	0.00	636,102.42	374,792.47	0.00	374,792.47	-41.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,292,833.94	15,292,833.94	0.00	9,212,617.94	9,212,617.94	-39.8%
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	40,870,530.00	0.00	40,870,530.00	11,200,000.00	0.00	11,200,000.00	-72.6%
Textbook Adoptions	0000	9780	16,870,000.00		16,870,000.00				
One-Time Salary Increase	0000	9780	6,000,000.00		6,000,000.00				
Design Science Facility Project	0000	9780	5,868,420.00		5,868,420.00				
High School Pools	0000	9780	3,773,810.00		3,773,810.00				
Restricted Routine Maint (Restrooms)	0000	9780	2,950,000.00		2,950,000.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
Early Learning Restrooms	0000	9780	737,270.00		737,270.00				
Extended Day	0000	9780	644,345.00		644,345.00				
Donations	0000	9780	600,030.00		600,030.00				
Fitness and Weight Rooms	0000	9780	497,450.00		497,450.00				
Portable Classrooms	0000	9780	583,910.00		583,910.00				
Social Emotional Assessment Tool (DE)	0000	9780	500,000.00		500,000.00				
IReady Assessment Tool	0000	9780	470,000.00		470,000.00				
Saturday Academy School Site Supplies	0000	9780	298,725.00		298,725.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Support	0000	9780	76,570.00		76,570.00				
Textbook Adoptions	0000	9780				11,200,000.00		11,200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	98,376,536.53	0.00	98,376,536.53	96,151,840.09	0.00	96,151,840.09	-2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(735,081.00)	(735,081.00)	New

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	190,422,869.26	5,111,033.14	195,533,902.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	484,454.33	0.00	484,454.33				
c) in Revolving Cash Account		9130	78,365.82	0.00	78,365.82				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,558,682.96	1,951,020.81	5,509,703.77				
4) Due from Grantor Government		9290	1,728,588.27	23,809,734.75	25,538,323.02				
5) Due from Other Funds		9310	7,269,955.37	851,232.67	8,121,188.04				
6) Stores		9320	996,740.58	0.00	996,740.58				
7) Prepaid Expenditures		9330	636,102.42	0.00	636,102.42				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			205,175,759.01	31,723,021.37	236,898,780.38				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	63,315,455.46	7,892,980.74	71,208,436.20				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	902,028.20	1,139,201.73	2,041,229.93				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,398,004.96	7,398,004.96				
6) TOTAL, LIABILITIES			64,217,483.66	16,430,187.43	80,647,671.09				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			140,958,275.35	15,292,833.94	156,251,109.29				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	582,610,318.61	0.00	582,610,318.61	610,581,724.00	0.00	610,581,724.00	4.8%
Education Protection Account State Aid - Current Year		8012	109,035,744.00	0.00	109,035,744.00	101,716,173.00	0.00	101,716,173.00	-6.7%
State Aid - Prior Years		8019	(3,129.00)	0.00	(3,129.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	560,293.14	0.00	560,293.14	560,293.00	0.00	560,293.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	297,752.66	0.00	297,752.66	369,067.00	0.00	369,067.00	24.0%
County & District Taxes Secured Roll Taxes		8041	58,682,345.76	0.00	58,682,345.76	58,710,153.00	0.00	58,710,153.00	0.0%
Unsecured Roll Taxes		8042	2,822,486.77	0.00	2,822,486.77	2,802,824.00	0.00	2,802,824.00	-0.7%
Prior Years' Taxes		8043	240,320.20	0.00	240,320.20	226,141.00	0.00	226,141.00	-5.9%
Supplemental Taxes		8044	2,019,907.93	0.00	2,019,907.93	1,554,435.00	0.00	1,554,435.00	-23.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,728,390.13)	0.00	(1,728,390.13)	(2,800,136.00)	0.00	(2,800,136.00)	62.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,480,847.38	0.00	7,480,847.38	7,376,225.00	0.00	7,376,225.00	-1.4%
Penalties and Interest from Delinquent Taxes		8048	35,037.47	0.00	35,037.47	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,001.45	0.00	6,001.45	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>762,059,536.24</b>	<b>0.00</b>	<b>762,059,536.24</b>	<b>781,096,899.00</b>	<b>0.00</b>	<b>781,096,899.00</b>	<b>2.5%</b>
<b>LCFF Transfers</b>									
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	(3,847,892.24)	0.00	(3,847,892.24)	(2,117,422.00)	0.00	(2,117,422.00)	-45.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>758,211,644.00</b>	<b>0.00</b>	<b>758,211,644.00</b>	<b>778,979,477.00</b>	<b>0.00</b>	<b>778,979,477.00</b>	<b>2.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,494,493.18	14,494,493.18	0.00	14,504,585.00	14,504,585.00	0.1%
Special Education Discretionary Grants		8182	0.00	1,260,525.12	1,260,525.12	0.00	1,264,916.00	1,264,916.00	0.3%
Child Nutrition Programs		8220	0.00	1,434,723.81	1,434,723.81	0.00	1,982,550.00	1,982,550.00	38.2%
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	823,322.69	823,322.69	0.00	749,488.00	749,488.00	-9.0%
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		49,269,098.62	49,269,098.62		67,095,326.00	67,095,326.00	36.2%
Title I, Part D, Local Delinquent Programs	3025	8290		41,890.50	41,890.50		0.00	0.00	-100.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,934,573.89	2,934,573.89		7,306,231.00	7,306,231.00	149.0%
Title III, Part A, Immigrant Student Program	4201	8290		119,663.31	119,663.31		97,614.00	97,614.00	-18.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,480,067.91	1,480,067.91		1,663,633.00	1,663,633.00	12.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		4,517,912.82	4,517,912.82		7,540,909.00	7,540,909.00	66.9%
Career and Technical Education	3500-3599	8290		1,115,232.00	1,115,232.00		1,115,232.00	1,115,232.00	0.0%
All Other Federal Revenue	All Other	8290	2,713,812.70	3,149,766.45	5,863,579.15	0.00	4,465,245.00	4,465,245.00	-23.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,713,812.70</b>	<b>80,641,270.30</b>	<b>83,355,083.00</b>	<b>0.00</b>	<b>107,785,729.00</b>	<b>107,785,729.00</b>	<b>29.3%</b>
<b>OTHER STATE REVENUE</b>									
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		37,382,873.00	37,382,873.00		38,850,139.00	38,850,139.00	3.9%
Prior Years	6500	8319		854,516.00	854,516.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,201,418.00	1,201,418.00	0.00	1,201,418.00	1,201,418.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,844,135.00	0.00	14,844,135.00	2,658,984.00	0.00	2,658,984.00	-82.1%
Lottery - Unrestricted and Instructional Materials		8560	11,560,983.86	4,905,702.26	16,466,686.12	10,472,303.00	3,675,709.00	14,148,012.00	-14.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,178,374.58	4,178,374.58		4,125,672.00	4,125,672.00	-1.3%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		5,649,196.22	5,649,196.22		2,395,615.00	2,395,615.00	-57.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,257,677.11	42,883,977.42	44,141,654.53	1,428,528.00	36,909,261.00	38,337,789.00	-13.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>27,662,795.97</b>	<b>97,056,057.48</b>	<b>124,718,853.45</b>	<b>14,559,815.00</b>	<b>87,157,814.00</b>	<b>101,717,629.00</b>	<b>-18.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	368,391.81	368,391.81	0.00	1,368,723.00	1,368,723.00	271.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	77,088.07	0.00	77,088.07	42,527.00	0.00	42,527.00	-44.8%
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	320,760.64	0.00	320,760.64	384,768.00	0.00	384,768.00	20.0%
Interest		8660	3,596,435.22	0.00	3,596,435.22	2,650,000.00	0.00	2,650,000.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	967,001.92	0.00	967,001.92	875,476.00	0.00	875,476.00	-9.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	6,001.44	0.00	6,001.44	0.00	0.00	0.00	-100.0%
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	9,572,324.80	3,787,404.28	13,359,729.08	6,651,027.00	3,924,514.00	10,575,541.00	-20.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,539,612.09</b>	<b>4,155,796.09</b>	<b>18,695,408.18</b>	<b>10,603,798.00</b>	<b>5,293,237.00</b>	<b>15,897,035.00</b>	<b>-15.0%</b>
<b>TOTAL, REVENUES</b>			<b>803,127,864.76</b>	<b>181,853,123.87</b>	<b>984,980,988.63</b>	<b>804,143,090.00</b>	<b>200,236,780.00</b>	<b>1,004,379,870.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	263,942,585.39	56,566,044.66	320,508,630.05	272,234,150.00	60,081,125.00	332,315,275.00	3.7%
Certificated Pupil Support Salaries		1200	16,558,968.78	11,683,260.43	28,242,229.21	19,980,669.00	11,581,536.00	31,562,205.00	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	37,549,542.54	5,973,475.67	43,523,018.21	39,401,498.00	6,320,703.00	45,722,201.00	5.1%
Other Certificated Salaries		1900	3,472,893.93	10,327,960.26	13,800,854.19	3,340,983.00	10,801,560.00	14,142,543.00	2.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>321,523,990.64</b>	<b>84,550,741.02</b>	<b>406,074,731.66</b>	<b>334,957,300.00</b>	<b>88,784,924.00</b>	<b>423,742,224.00</b>	<b>4.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	7,059,266.96	23,292,985.71	30,352,252.67	6,190,609.00	25,066,290.00	31,256,899.00	3.0%
Classified Support Salaries		2200	43,945,711.69	14,446,006.75	58,391,718.44	42,326,289.00	18,165,311.00	60,491,600.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	9,603,400.98	2,382,735.49	11,986,136.47	10,632,995.00	2,579,269.00	13,212,264.00	10.2%
Clerical, Technical and Office Salaries		2400	25,071,433.91	3,194,966.92	28,266,400.83	25,988,913.00	2,901,498.00	28,890,411.00	2.2%
Other Classified Salaries		2900	2,529,237.06	630,487.10	3,159,724.16	1,997,223.00	745,125.00	2,742,348.00	-13.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>88,209,050.60</b>	<b>43,947,181.97</b>	<b>132,156,232.57</b>	<b>87,136,029.00</b>	<b>49,457,493.00</b>	<b>136,593,522.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	50,991,514.22	47,463,044.33	98,454,558.55	55,163,953.00	45,690,293.00	100,854,246.00	2.4%
PERS		3201-3202	13,739,462.03	6,753,165.68	20,492,627.71	16,532,467.00	9,258,787.00	25,791,254.00	25.9%
OASDI/Medicare/Alternative		3301-3302	10,690,580.31	4,290,636.94	14,981,217.25	11,246,127.00	4,886,220.00	16,132,347.00	7.7%
Health and Welfare Benefits		3401-3402	69,075,768.28	25,216,961.01	94,292,729.29	70,295,914.00	29,467,016.00	99,762,930.00	5.8%
Unemployment Insurance		3501-3502	197,752.02	61,969.65	259,721.67	210,698.00	69,220.00	279,918.00	7.8%
Workers' Compensation		3601-3602	4,134,002.51	1,294,848.54	5,428,851.05	4,815,851.00	1,483,714.00	6,299,565.00	16.0%
OPEB, Allocated		3701-3702	28,229,235.03	10,284,696.79	38,513,931.82	30,083,226.00	12,627,383.00	42,710,609.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526,493.30	161,533.31	688,026.61	364,930.00	263,962.00	628,892.00	-8.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>177,584,807.70</b>	<b>95,526,856.25</b>	<b>273,111,663.95</b>	<b>188,713,166.00</b>	<b>103,746,595.00</b>	<b>292,459,761.00</b>	<b>7.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	166,776.41	1,624,121.90	1,790,898.31	6,106,528.00	2,583,103.00	8,689,631.00	385.2%
Books and Other Reference Materials		4200	729,366.87	2,111,508.14	2,840,875.01	656,497.00	8,576,920.00	9,233,417.00	225.0%
Materials and Supplies		4300	19,726,980.45	12,595,710.43	32,322,690.88	21,835,879.00	15,004,768.00	36,840,647.00	14.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	13,425,434.94	3,808,123.21	17,233,558.15	12,749,635.00	614,177.00	13,363,812.00	-22.5%
Food		4700	13,558.31	1,376,630.03	1,390,188.34	5,000.00	1,907,951.00	1,912,951.00	37.6%
TOTAL, BOOKS AND SUPPLIES			34,062,116.98	21,516,093.71	55,578,210.69	41,353,539.00	28,686,919.00	70,040,458.00	26.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	21,521,107.35	10,429,496.83	31,950,604.18	18,872,681.00	12,391,446.00	31,264,127.00	-2.1%
Travel and Conferences		5200	1,915,954.64	1,382,231.02	3,298,185.66	2,326,667.00	1,596,725.00	3,923,392.00	19.0%
Dues and Memberships		5300	153,686.80	4,048.00	157,734.80	141,897.00	0.00	141,897.00	-10.0%
Insurance		5400 - 5450	3,809,978.93	1,195,272.65	5,005,251.58	3,914,584.00	1,285,406.00	5,199,990.00	3.9%
Operations and Housekeeping Services		5500	22,877,221.24	0.00	22,877,221.24	24,083,060.00	65,184.00	24,148,244.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,889,795.00	2,118,521.66	7,008,316.66	5,684,915.00	3,529,196.00	9,214,111.00	31.5%
Transfers of Direct Costs		5710	(2,225,017.26)	2,225,017.26	0.00	(2,215,361.00)	2,215,361.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	115,640.07	(1,565,630.98)	(1,449,990.91)	(1,723.00)	(2,368,274.00)	(2,369,997.00)	63.4%
Professional/Consulting Services and Operating Expenditures		5800	17,363,608.52	7,322,850.11	24,686,458.63	18,127,177.00	8,749,184.00	26,876,361.00	8.9%
Communications		5900	4,503,567.82	21,021.99	4,524,589.81	2,193,598.00	24,862.00	2,218,460.00	-51.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,925,543.11	23,132,828.54	98,058,371.65	73,127,495.00	27,489,090.00	100,616,585.00	2.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	16,390.00	14,875.00	31,265.00	7,000.00	0.00	7,000.00	-77.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,865,842.30	2,407,699.78	9,273,542.08	11,093,705.00	4,019,611.00	15,113,316.00	63.0%
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	567,290.76	293,773.84	861,064.60	131,159.00	833,660.00	964,819.00	12.0%
Equipment Replacement		6500	0.00	551,077.84	551,077.84	238,175.00	413,669.00	651,844.00	18.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,449,523.06</b>	<b>3,267,426.46</b>	<b>10,716,949.52</b>	<b>11,470,039.00</b>	<b>5,266,940.00</b>	<b>16,736,979.00</b>	<b>56.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	88,265.00	0.00	88,265.00	51,067.00	0.00	51,067.00	-42.1%
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	420,256.00	1,749,771.01	2,170,027.01	663,249.00	2,034,000.00	2,697,249.00	24.3%
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	933,967.15	0.00	933,967.15	1,000,487.00	0.00	1,000,487.00	7.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,442,488.15</b>	<b>1,749,771.01</b>	<b>3,192,259.16</b>	<b>1,714,803.00</b>	<b>2,034,000.00</b>	<b>3,748,803.00</b>	<b>17.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,118,830.02)	9,118,830.02	0.00	(9,717,513.00)	9,717,513.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,994,386.80)	0.00	(2,994,386.80)	(2,961,136.00)	0.00	(2,961,136.00)	-1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(12,113,216.82)</b>	<b>9,118,830.02</b>	<b>(2,994,386.80)</b>	<b>(12,678,649.00)</b>	<b>9,717,513.00</b>	<b>(2,961,136.00)</b>	<b>-1.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>693,084,303.42</b>	<b>282,809,728.98</b>	<b>975,894,032.40</b>	<b>725,793,722.00</b>	<b>315,183,474.00</b>	<b>1,040,977,196.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	61,245.63	7,323,266.64	7,384,512.27	28,920.00	3,356,409.00	3,385,329.00	-54.2%
(a) TOTAL, INTERFUND TRANSFERS IN			61,245.63	7,323,266.64	7,384,512.27	28,920.00	3,356,409.00	3,385,329.00	-54.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,069,184.15	7,323,266.64	9,392,450.79	1,781,114.00	3,356,409.00	5,137,523.00	-45.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,069,184.15	7,323,266.64	9,392,450.79	1,781,114.00	3,356,409.00	5,137,523.00	-45.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(99,373,820.32)	99,373,820.32	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(99,373,820.32)	99,373,820.32	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(101,381,758.84)	99,373,820.32	(2,007,938.52)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-12.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	758,211,644.00	0.00	758,211,644.00	778,979,477.00	0.00	778,979,477.00	2.7%
2) Federal Revenue		8100-8299	2,713,812.70	80,641,270.30	83,355,083.00	0.00	107,785,729.00	107,785,729.00	29.3%
3) Other State Revenue		8300-8599	27,662,795.97	97,056,057.48	124,718,853.45	14,559,815.00	87,157,814.00	101,717,629.00	-18.4%
4) Other Local Revenue		8600-8799	14,539,612.09	4,155,796.09	18,695,408.18	10,603,798.00	5,293,237.00	15,897,035.00	-15.0%
5) TOTAL, REVENUES			803,127,864.76	181,853,123.87	984,980,988.63	804,143,090.00	200,236,780.00	1,004,379,870.00	2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		406,335,118.40	165,257,623.59	571,592,741.99	424,389,997.00	187,373,743.00	611,763,740.00	7.0%
2) Instruction - Related Services	2000-2999		86,262,860.38	35,793,024.97	122,055,885.35	83,636,364.00	40,954,238.00	124,590,602.00	2.1%
3) Pupil Services	3000-3999		59,582,939.38	35,024,139.02	94,607,078.40	66,205,085.00	34,727,200.00	100,932,285.00	6.7%
4) Ancillary Services	4000-4999		18,447,824.69	5,140,635.27	23,588,459.96	18,224,457.00	4,747,197.00	22,971,654.00	-2.6%
5) Community Services	5000-5999		2,137,377.94	62,345.20	2,199,723.14	3,633,676.00	26,318.00	3,659,994.00	66.4%
6) Enterprise	6000-6999		1,991,296.07	58,477.00	2,049,773.07	2,096,019.00	0.00	2,096,019.00	2.3%
7) General Administration	7000-7999		29,719,265.91	10,128,888.98	39,848,154.89	32,822,085.00	10,132,917.00	42,955,002.00	7.8%
8) Plant Services	8000-8999		87,165,132.50	29,594,823.94	116,759,956.44	93,071,236.00	35,187,861.00	128,259,097.00	9.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,442,488.15	1,749,771.01	3,192,259.16	1,714,803.00	2,034,000.00	3,748,803.00	17.4%
10) TOTAL, EXPENDITURES			693,084,303.42	282,809,728.98	975,894,032.40	725,793,722.00	315,183,474.00	1,040,977,196.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			110,043,561.34	(100,956,605.11)	9,086,956.23	78,349,368.00	(114,946,694.00)	(36,597,326.00)	-502.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,245.63	7,323,266.64	7,384,512.27	28,920.00	3,356,409.00	3,385,329.00	-54.2%
b) Transfers Out		7600-7629	2,069,184.15	7,323,266.64	9,392,450.79	1,781,114.00	3,356,409.00	5,137,523.00	-45.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(99,373,820.32)	99,373,820.32	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,381,758.84)	99,373,820.32	(2,007,938.52)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-12.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,661,802.50	(1,582,784.79)	7,079,017.71	(31,534,223.00)	(6,815,297.00)	(38,349,520.00)	-641.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,296,472.85	16,875,618.73	149,172,091.58	140,958,275.35	15,292,833.94	156,251,109.29	4.7%
2) Ending Balance, June 30 (E + F1e)			140,958,275.35	15,292,833.94	156,251,109.29	109,424,052.35	8,477,536.94	117,901,589.29	-24.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	78,365.82	0.00	78,365.82	84,214.56	0.00	84,214.56	7.5%
Stores		9712	996,740.58	0.00	996,740.58	1,613,205.23	0.00	1,613,205.23	61.8%
Prepaid Items		9713	636,102.42	0.00	636,102.42	374,792.47	0.00	374,792.47	-41.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,292,833.94	15,292,833.94	0.00	9,212,617.94	9,212,617.94	-39.8%
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	40,870,530.00	0.00	40,870,530.00	11,200,000.00	0.00	11,200,000.00	-72.6%
Textbook Adoptions	0000	9780	16,870,000.00		16,870,000.00				
One-Time Salary Increase	0000	9780	6,000,000.00		6,000,000.00				
Design Science Facility Project	0000	9780	5,868,420.00		5,868,420.00				
High School Pools	0000	9780	3,773,810.00		3,773,810.00				
Restricted Routine Maint (Restrooms)	0000	9780	2,950,000.00		2,950,000.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
Early Learning Restrooms	0000	9780	737,270.00		737,270.00				
Extended Day	0000	9780	644,345.00		644,345.00				
Donations	0000	9780	600,030.00		600,030.00				
Fitness and Weight Rooms	0000	9780	497,450.00		497,450.00				
Portable Classrooms	0000	9780	583,910.00		583,910.00				
Social Emotional Assessment Tool (DE)	0000	9780	500,000.00		500,000.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
IReady Assessment Tool	0000	9780	470,000.00		470,000.00				
Saturday Academy School Site Supplies	0000	9780	298,725.00		298,725.00				
Transportation Support	0000	9780	76,570.00		76,570.00				
Textbook Adoptions	0000	9780				11,200,000.00		11,200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	98,376,536.53	0.00	98,376,536.53	96,151,840.09	0.00	96,151,840.09	-2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(735,081.00)	(735,081.00)	New

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6230	California Clean Energy Jobs Act	12,682,614.67	8,506,021.67
6300	Lottery: Instructional Materials	1,138,686.01	443,552.01
7085	Learning Communities for School Success Program	237,600.26	237,600.26
7311	Classified School Employee Professional Development Block Grant	498,852.00	25,444.00
7510	Low-Performing Students Block Grant	735,081.00	0.00
Total, Restricted Balance		<u>15,292,833.94</u>	<u>9,212,617.94</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,086,289.43	951,080.00	-12.4%
3) Other State Revenue		8300-8599	5,849,427.57	5,694,728.00	-2.6%
4) Other Local Revenue		8600-8799	791,704.41	747,776.00	-5.5%
5) TOTAL, REVENUES			7,727,421.41	7,393,584.00	-4.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,856,083.56	2,541,417.00	-11.0%
2) Classified Salaries		2000-2999	1,385,880.74	1,536,231.00	10.8%
3) Employee Benefits		3000-3999	2,134,749.46	2,296,470.00	7.6%
4) Books and Supplies		4000-4999	206,653.09	320,455.00	55.1%
5) Services and Other Operating Expenditures		5000-5999	767,228.93	761,780.00	-0.7%
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	215,195.28	208,405.00	-3.2%
9) TOTAL, EXPENDITURES			7,565,791.06	7,664,758.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			161,630.35	(271,174.00)	-267.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			161,630.35	(271,174.00)	-267.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	605,313.26	766,943.61	26.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			605,313.26	766,943.61	26.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			605,313.26	766,943.61	26.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	550.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	1,249.00	New
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	585,347.79	358,143.79	-38.8%
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	181,045.82	136,376.82	-24.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	670,349.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,923.45		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	188,128.45		
4) Due from Grantor Government		9290	1,320,136.02		
5) Due from Other Funds		9310	1,151,342.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,335,429.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	61,043.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,502,914.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,528.00		
6) TOTAL, LIABILITIES			2,568,486.19		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			766,943.61		



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	59,673.00	59,673.00	0.0%
All Other Federal Revenue	All Other	8290	1,026,616.43	891,407.00	-13.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,086,289.43</b>	<b>951,080.00</b>	<b>-12.4%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,321,962.00	5,321,962.00	0.0%
All Other State Revenue	All Other	8590	527,465.57	372,766.00	-29.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,849,427.57</b>	<b>5,694,728.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.16	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	214,532.60	215,275.00	0.3%
Interagency Services		8677	503,704.05	496,559.00	-1.4%
Other Local Revenue					
All Other Local Revenue		8699	73,467.60	35,942.00	-51.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>791,704.41</b>	<b>747,776.00</b>	<b>-5.5%</b>
<b>TOTAL, REVENUES</b>			<b>7,727,421.41</b>	<b>7,393,584.00</b>	<b>-4.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,814,274.52	1,466,039.00	-19.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,041,809.04	1,075,378.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,856,083.56</b>	<b>2,541,417.00</b>	<b>-11.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	450,005.78	507,504.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	889,775.88	963,727.00	8.3%
Other Classified Salaries		2900	46,099.08	65,000.00	41.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,385,880.74</b>	<b>1,536,231.00</b>	<b>10.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	649,309.84	637,316.00	-1.8%
PERS		3201-3202	239,218.42	315,543.00	31.9%
OASDI/Medicare/Alternative		3301-3302	143,407.61	147,984.00	3.2%
Health and Welfare Benefits		3401-3402	746,592.69	799,138.00	7.0%
Unemployment Insurance		3501-3502	2,056.44	2,043.00	-0.7%
Workers' Compensation		3601-3602	42,504.00	40,778.00	-4.1%
OPEB, Allocated		3701-3702	304,946.32	342,453.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,714.14	11,215.00	67.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,134,749.46</b>	<b>2,296,470.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	346.90	5,939.00	1612.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	205,982.26	303,541.00	47.4%
Noncapitalized Equipment		4400	323.93	10,975.00	3288.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>206,653.09</b>	<b>320,455.00</b>	<b>55.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	61,019.15	29,464.00	-51.7%
Travel and Conferences		5200	32,257.17	29,919.00	-7.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	39,364.29	37,920.00	-3.7%
Operations and Housekeeping Services		5500	288,065.50	273,245.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,346.72	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,574.28	46,415.00	149.9%
Professional/Consulting Services and Operating Expenditures		5800	298,261.44	344,817.00	15.6%
Communications		5900	340.38	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>767,228.93</b>	<b>761,780.00</b>	<b>-0.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	215,195.28	208,405.00	-3.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>215,195.28</b>	<b>208,405.00</b>	<b>-3.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,565,791.06</b>	<b>7,664,758.00</b>	<b>1.3%</b>

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

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,086,289.43	951,080.00	-12.4%
3) Other State Revenue		8300-8599	5,849,427.57	5,694,728.00	-2.6%
4) Other Local Revenue		8600-8799	791,704.41	747,776.00	-5.5%
5) TOTAL, REVENUES			7,727,421.41	7,393,584.00	-4.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,812,624.82	2,459,465.00	-12.6%
2) Instruction - Related Services	2000-2999		3,364,648.67	3,696,488.00	9.9%
3) Pupil Services	3000-3999		16,545.66	77,146.00	366.3%
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		163,512.29	208,962.00	27.8%
7) General Administration	7000-7999		215,195.28	208,405.00	-3.2%
8) Plant Services	8000-8999		993,264.34	1,014,292.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,565,791.06	7,664,758.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			161,630.35	(271,174.00)	-267.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			161,630.35	(271,174.00)	-267.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,313.26	766,943.61	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,313.26	766,943.61	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,313.26	766,943.61	26.7%
2) Ending Balance, June 30 (E + F1e)			766,943.61	495,769.61	-35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	1,249.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	585,347.79	358,143.79	-38.8%
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	181,045.82	136,376.82	-24.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6371	CalWORKs for ROCP or Adult Education	200,714.48	200,714.48
6391	Adult Education Program	384,633.31	157,429.31
Total, Restricted Balance		585,347.79	358,143.79

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	733,916.45	827,363.00	12.7%
3) Other State Revenue		8300-8599	16,053,177.59	16,838,367.00	4.9%
4) Other Local Revenue		8600-8799	264,178.85	23,000.00	-91.3%
5) TOTAL, REVENUES			17,051,272.89	17,688,730.00	3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,854,224.35	5,621,543.00	-4.0%
2) Classified Salaries		2000-2999	3,910,345.27	3,624,428.00	-7.3%
3) Employee Benefits		3000-3999	5,824,738.18	7,196,701.00	23.6%
4) Books and Supplies		4000-4999	178,888.46	119,217.00	-33.4%
5) Services and Other Operating Expenditures		5000-5999	622,765.76	399,837.00	-35.8%
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	660,310.87	727,004.00	10.1%
9) TOTAL, EXPENDITURES			17,051,272.89	17,688,730.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,582,410.45		
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	8,337.08		
4) Due from Grantor Government		9290	25,567.17		
5) Due from Other Funds		9310	520,364.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,136,679.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	44,526.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,415,941.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	676,210.86		
6) TOTAL, LIABILITIES			3,136,679.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	733,916.45	827,363.00	12.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>733,916.45</b>	<b>827,363.00</b>	<b>12.7%</b>
<b>OTHER STATE REVENUE</b>					
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	15,513,709.92	16,387,905.00	5.6%
All Other State Revenue	All Other	8590	539,467.67	450,462.00	-16.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,053,177.59</b>	<b>16,838,367.00</b>	<b>4.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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	45,641.58	20,000.00	-56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,707.50	3,000.00	75.7%
Interagency Services		8677	216,829.77	0.00	-100.0%
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>264,178.85</b>	<b>23,000.00</b>	<b>-91.3%</b>
<b>TOTAL, REVENUES</b>			<b>17,051,272.89</b>	<b>17,688,730.00</b>	<b>3.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,794,193.36	4,715,108.00	-1.6%
Certificated Pupil Support Salaries		1200	0.00	106,691.00	New
Certificated Supervisors' and Administrators' Salaries		1300	502,672.92	133,912.00	-73.4%
Other Certificated Salaries		1900	557,358.07	665,832.00	19.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,854,224.35</b>	<b>5,621,543.00</b>	<b>-4.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,631,545.40	3,389,501.00	-6.7%
Classified Support Salaries		2200	15,380.60	14,621.00	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	263,419.27	220,306.00	-16.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,910,345.27</b>	<b>3,624,428.00</b>	<b>-7.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,447,095.89	1,321,004.00	-8.7%
PERS		3201-3202	520,955.64	751,188.00	44.2%
OASDI/Medicare/Alternative		3301-3302	341,224.48	349,538.00	2.4%
Health and Welfare Benefits		3401-3402	2,408,084.46	3,256,364.00	35.2%
Unemployment Insurance		3501-3502	4,711.20	4,669.00	-0.9%
Workers' Compensation		3601-3602	98,387.59	92,450.00	-6.0%
OPEB, Allocated		3701-3702	983,583.80	1,395,417.00	41.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,695.12	26,071.00	26.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,824,738.18</b>	<b>7,196,701.00</b>	<b>23.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	178,888.46	119,217.00	-33.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>178,888.46</b>	<b>119,217.00</b>	<b>-33.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	239,885.00	0.00	-100.0%
Travel and Conferences		5200	58,435.40	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	90,789.19	85,976.00	-5.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,649.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,501.23	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	204,319.45	313,861.00	53.6%
Communications		5900	186.10	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>622,765.76</b>	<b>399,837.00</b>	<b>-35.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	660,310.87	727,004.00	10.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>660,310.87</b>	<b>727,004.00</b>	<b>10.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,051,272.89</b>	<b>17,688,730.00</b>	<b>3.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Unaudited Actuals  
Child Development Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	733,916.45	827,363.00	12.7%
3) Other State Revenue		8300-8599	16,053,177.59	16,838,367.00	4.9%
4) Other Local Revenue		8600-8799	264,178.85	23,000.00	-91.3%
5) TOTAL, REVENUES			17,051,272.89	17,688,730.00	3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		13,245,627.06	14,313,556.00	8.1%
2) Instruction - Related Services	2000-2999		1,876,379.05	1,385,594.00	-26.2%
3) Pupil Services	3000-3999		0.00	147,979.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,268,955.91	1,114,597.00	-12.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		660,310.87	727,004.00	10.1%
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			17,051,272.89	17,688,730.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Child Development Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,761,269.90	50,291,792.00	3.1%
3) Other State Revenue		8300-8599	3,302,736.69	3,402,183.00	3.0%
4) Other Local Revenue		8600-8799	962,835.86	997,982.00	3.7%
5) TOTAL, REVENUES			53,026,842.45	54,691,957.00	3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,941,392.93	13,641,244.00	-2.2%
3) Employee Benefits		3000-3999	10,002,320.41	10,871,142.00	8.7%
4) Books and Supplies		4000-4999	23,408,827.86	24,657,113.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	2,858,000.76	3,284,387.00	14.9%
6) Capital Outlay		6000-6999	446,465.93	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	2,118,880.65	2,025,727.00	-4.4%
9) TOTAL, EXPENDITURES			52,775,888.54	54,479,613.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			250,953.91	212,344.00	-15.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250,953.91	212,344.00	-15.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	19,563,405.46	19,814,359.37	1.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			19,563,405.46	19,814,359.37	1.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			19,563,405.46	19,814,359.37	1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	782,296.00	1,044,022.51	33.5%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,032,063.37	18,982,680.86	-0.3%
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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,909,004.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,543,875.83		
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	130,525.34		
4) Due from Grantor Government		9290	11,901,088.82		
5) Due from Other Funds		9310	212,657.98		
6) Stores		9320	782,296.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,479,448.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,710,382.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,954,707.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,665,089.51		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,814,359.37		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	48,761,269.90	50,291,792.00	3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>48,761,269.90</b>	<b>50,291,792.00</b>	<b>3.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,302,736.69	3,402,183.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,302,736.69</b>	<b>3,402,183.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	136,376.93	362,285.00	165.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	449,031.04	286,830.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	377,427.89	348,867.00	-7.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>962,835.86</b>	<b>997,982.00</b>	<b>3.7%</b>
<b>TOTAL, REVENUES</b>			<b>53,026,842.45</b>	<b>54,691,957.00</b>	<b>3.1%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	11,219,546.46	11,022,831.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	837,698.40	792,585.00	-5.4%
Clerical, Technical and Office Salaries		2400	618,554.17	833,340.00	34.7%
Other Classified Salaries		2900	1,265,593.90	992,488.00	-21.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,941,392.93</b>	<b>13,641,244.00</b>	<b>-2.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,972,846.44	2,204,056.00	11.7%
OASDI/Medicare/Alternative		3301-3302	914,582.21	903,270.00	-1.2%
Health and Welfare Benefits		3401-3402	4,905,782.11	5,275,453.00	7.5%
Unemployment Insurance		3501-3502	6,526.72	6,082.00	-6.8%
Workers' Compensation		3601-3602	140,179.97	127,326.00	-9.2%
OPEB, Allocated		3701-3702	2,003,770.16	2,265,635.00	13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,632.80	89,320.00	52.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,002,320.41</b>	<b>10,871,142.00</b>	<b>8.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,774,073.10	2,664,091.00	-4.0%
Noncapitalized Equipment		4400	131,399.95	473,569.00	260.4%
Food		4700	20,503,354.81	21,519,453.00	5.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,408,827.86</b>	<b>24,657,113.00</b>	<b>5.3%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,880.06	33,100.00	23.1%
Dues and Memberships		5300	68,193.95	59,000.00	-13.5%
Insurance		5400-5450	129,670.53	113,772.00	-12.3%
Operations and Housekeeping Services		5500	597,602.24	717,662.00	20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,760,949.34	1,915,763.00	8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	155,106.38	(147,776.00)	-195.3%
Professional/Consulting Services and Operating Expenditures		5800	91,684.78	562,866.00	513.9%
Communications		5900	27,913.48	30,000.00	7.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,858,000.76</b>	<b>3,284,387.00</b>	<b>14.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	446,465.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>446,465.93</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,118,880.65	2,025,727.00	-4.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,118,880.65</b>	<b>2,025,727.00</b>	<b>-4.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>52,775,888.54</b>	<b>54,479,613.00</b>	<b>3.2%</b>



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,761,269.90	50,291,792.00	3.1%
3) Other State Revenue		8300-8599	3,302,736.69	3,402,183.00	3.0%
4) Other Local Revenue		8600-8799	962,835.86	997,982.00	3.7%
5) TOTAL, REVENUES			53,026,842.45	54,691,957.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		49,978,770.60	51,478,720.00	3.0%
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		80,635.05	362,204.00	349.2%
7) General Administration	7000-7999		2,118,880.65	2,025,727.00	-4.4%
8) Plant Services	8000-8999		597,602.24	612,962.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,775,888.54	54,479,613.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			250,953.91	212,344.00	-15.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250,953.91	212,344.00	-15.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,563,405.46	19,814,359.37	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,563,405.46	19,814,359.37	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,563,405.46	19,814,359.37	1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	782,296.00	1,044,022.51	33.5%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,032,063.37	18,982,680.86	-0.3%
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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	11,881,219.07	12,756,210.56
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	7,150,844.30	6,226,470.30
Total, Restricted Balance		<u>19,032,063.37</u>	<u>18,982,680.86</u>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	39,838.93	0.00	-100.0%
5) TOTAL, REVENUES			39,838.93	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	703,565.23	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,541,465.04	3,356,409.00	-39.4%
6) Capital Outlay		6000-6999	1,118,075.30	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			7,363,105.57	3,356,409.00	-54.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,323,266.64)	(3,356,409.00)	-54.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,323,266.64	3,356,409.00	-54.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,323,266.64	3,356,409.00	-54.2%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	71,803.48		
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	15,594.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,353,822.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,441,220.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,437,075.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,144.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,441,220.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,316.15	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	36,522.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>39,838.93</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>39,838.93</b>	<b>0.00</b>	<b>-100.0%</b>



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	703,565.23	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>703,565.23</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,356,185.06	3,356,409.00	-23.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	275,659.97	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	909,620.01	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,541,465.04</b>	<b>3,356,409.00</b>	<b>-39.4%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,118,075.30	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,118,075.30</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,363,105.57</b>	<b>3,356,409.00</b>	<b>-54.4%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,323,266.64	3,356,409.00	-54.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			7,323,266.64	3,356,409.00	-54.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			7,323,266.64	3,356,409.00	-54.2%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	39,838.93	0.00	-100.0%
5) TOTAL, REVENUES			39,838.93	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,363,105.57	3,356,409.00	-54.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,363,105.57	3,356,409.00	-54.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,323,266.64)	(3,356,409.00)	-54.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,323,266.64	3,356,409.00	-54.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,323,266.64	3,356,409.00	-54.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,674,077.96	345,000.00	-79.4%
5) TOTAL, REVENUES			1,674,077.96	345,000.00	-79.4%
<b>B. EXPENDITURES</b>					
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	130,709.28	410,000.00	213.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			130,709.28	410,000.00	213.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,543,368.68	(65,000.00)	-104.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,308,206.52	36,870,866.00	-46.0%
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			(68,308,206.52)	(36,870,866.00)	-46.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,764,837.84)	(36,935,866.00)	-44.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,862,747.05	14,097,909.21	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,862,747.05	14,097,909.21	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,862,747.05	14,097,909.21	-82.6%
2) Ending Balance, June 30 (E + F1e)			14,097,909.21	(22,837,956.79)	-262.0%
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	14,097,909.21	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,837,956.79)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,470,141.11		
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	414,021.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,884,162.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,335.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,777,918.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,786,253.54		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,097,909.21		



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	1,674,077.96	345,000.00	-79.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,674,077.96</b>	<b>345,000.00</b>	<b>-79.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,674,077.96</b>	<b>345,000.00</b>	<b>-79.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	585.00	150,000.00	25541.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	91,374.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	38,750.00	260,000.00	571.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>130,709.28</b>	<b>410,000.00</b>	<b>213.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>130,709.28</b>	<b>410,000.00</b>	<b>213.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	68,308,206.52	36,870,866.00	-46.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			68,308,206.52	36,870,866.00	-46.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(68,308,206.52)	(36,870,866.00)	-46.0%

Unaudited Actuals  
Building Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,674,077.96	345,000.00	-79.4%
5) TOTAL, REVENUES			1,674,077.96	345,000.00	-79.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		91,959.28	350,000.00	280.6%
9) Other Outgo	9000-9999	Except 7600-7699	38,750.00	60,000.00	54.8%
10) TOTAL, EXPENDITURES			130,709.28	410,000.00	213.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,543,368.68	(65,000.00)	-104.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,308,206.52	36,870,866.00	-46.0%
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			(68,308,206.52)	(36,870,866.00)	-46.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,764,837.84)	(36,935,866.00)	-44.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,862,747.05	14,097,909.21	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,862,747.05	14,097,909.21	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,862,747.05	14,097,909.21	-82.6%
2) Ending Balance, June 30 (E + F1e)			14,097,909.21	(22,837,956.79)	-262.0%
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			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	14,097,909.21	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,837,956.79)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,077,377.17	1,490,000.00	-28.3%
5) TOTAL, REVENUES			2,077,377.17	1,490,000.00	-28.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,954.90	0.00	-100.0%
3) Employee Benefits		3000-3999	2,947.72	0.00	-100.0%
4) Books and Supplies		4000-4999	30,437.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	64,507.26	3,626,785.00	5522.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			104,847.56	3,626,785.00	3359.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,972,529.61	(2,136,785.00)	-208.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	61,245.63	28,920.00	-52.8%
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			(61,245.63)	(28,920.00)	-52.8%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,911,283.98	(2,165,705.00)	-213.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			550,943.48	2,462,227.46	346.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,943.48	2,462,227.46	346.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,943.48	2,462,227.46	346.9%
2) Ending Balance, June 30 (E + F1e)			2,462,227.46	296,522.46	-88.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			2,462,227.46	296,522.46	-88.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,403,357.31		
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	6,530.17		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,852.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,682,388.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,105,128.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	126,348.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,516,552.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,642,901.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,462,227.46		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	35,856.03	18,000.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,041,521.14	1,472,000.00	-27.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,077,377.17</b>	<b>1,490,000.00</b>	<b>-28.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,077,377.17</b>	<b>1,490,000.00</b>	<b>-28.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,823.20	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,428.32	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	2,703.38	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			6,954.90	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,225.17	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	494.41	0.00	-100.0%
Health and Welfare Benefits		3401-3402	808.66	0.00	-100.0%
Unemployment Insurance		3501-3502	3.17	0.00	-100.0%
Workers' Compensation		3601-3602	67.86	0.00	-100.0%
OPEB, Allocated		3701-3702	330.31	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18.14	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,947.72	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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	30,437.68	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,437.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	63.07	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,080.00	2,915,964.00	13106.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,140.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	39,223.79	710,821.00	1712.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>64,507.26</b>	<b>3,626,785.00</b>	<b>5522.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>104,847.56</b>	<b>3,626,785.00</b>	<b>3359.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	61,245.63	28,920.00	-52.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			61,245.63	28,920.00	-52.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(61,245.63)	(28,920.00)	-52.8%

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,077,377.17	1,490,000.00	-28.3%
5) TOTAL, REVENUES			2,077,377.17	1,490,000.00	-28.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		104,847.56	3,626,785.00	3359.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			104,847.56	3,626,785.00	3359.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,972,529.61	(2,136,785.00)	-208.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	61,245.63	28,920.00	-52.8%
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			(61,245.63)	(28,920.00)	-52.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,911,283.98	(2,165,705.00)	-213.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,943.48	2,462,227.46	346.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,943.48	2,462,227.46	346.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,943.48	2,462,227.46	346.9%
2) Ending Balance, June 30 (E + F1e)			2,462,227.46	296,522.46	-88.0%
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			2,462,227.46	296,522.46	-88.0%
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%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	2,462,227.46	296,522.46
Total, Restricted Balance		2,462,227.46	296,522.46

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,656,092.07	0.00	-100.0%
4) Other Local Revenue		8600-8799	408,409.63	250,000.00	-38.8%
5) TOTAL, REVENUES			9,064,501.70	250,000.00	-97.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	832,667.57	0.00	-100.0%
3) Employee Benefits		3000-3999	387,834.80	0.00	-100.0%
4) Books and Supplies		4000-4999	1,809,585.28	860,236.00	-52.5%
5) Services and Other Operating Expenditures		5000-5999	8,492,705.55	9,936,456.00	17.0%
6) Capital Outlay		6000-6999	49,626,387.63	69,803,781.00	40.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,149,180.83	80,600,473.00	31.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,084,679.13)	(80,350,473.00)	54.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,984,939.88	33,514,457.00	-45.0%
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			60,984,939.88	33,514,457.00	-45.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,900,260.75	(46,836,016.00)	-626.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,000.15	56,675,260.90	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,000.15	56,675,260.90	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,000.15	56,675,260.90	18.6%
2) Ending Balance, June 30 (E + F1e)			56,675,260.90	9,839,244.90	-82.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	56,675,260.90	9,839,244.90	-82.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,538,939.39		
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	52,503.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,925,018.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			64,516,461.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,081,533.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	759,667.88		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,841,201.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			56,675,260.90		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	8,656,092.07	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			8,656,092.07	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	408,409.63	250,000.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			408,409.63	250,000.00	-38.8%
<b>TOTAL, REVENUES</b>			9,064,501.70	250,000.00	-97.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	690,119.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	51,345.22	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	91,203.34	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>832,667.57</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	148,379.08	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	61,562.06	0.00	-100.0%
Health and Welfare Benefits		3401-3402	119,762.51	0.00	-100.0%
Unemployment Insurance		3501-3502	401.89	0.00	-100.0%
Workers' Compensation		3601-3602	8,252.15	0.00	-100.0%
OPEB, Allocated		3701-3702	48,917.05	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	560.06	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>387,834.80</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	999,226.99	468,852.00	-53.1%
Noncapitalized Equipment		4400	810,358.29	391,384.00	-51.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,809,585.28</b>	<b>860,236.00</b>	<b>-52.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	7,672.99	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,117,349.80	5,322,097.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	758,484.89	2,277,543.00	200.3%
Professional/Consulting Services and Operating Expenditures		5800	2,609,197.87	2,336,816.00	-10.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,492,705.55</b>	<b>9,936,456.00</b>	<b>17.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,182,369.89	1,466,937.00	-32.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,557,043.82	66,787,677.00	46.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,886,973.92	1,549,167.00	-17.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,626,387.63</b>	<b>69,803,781.00</b>	<b>40.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,149,180.83</b>	<b>80,600,473.00</b>	<b>31.8%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,984,939.88	33,514,457.00	-45.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,984,939.88	33,514,457.00	-45.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			60,984,939.88	33,514,457.00	-45.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,656,092.07	0.00	-100.0%
4) Other Local Revenue		8600-8799	408,409.63	250,000.00	-38.8%
5) TOTAL, REVENUES			9,064,501.70	250,000.00	-97.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		61,149,180.83	80,600,473.00	31.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			61,149,180.83	80,600,473.00	31.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(52,084,679.13)	(80,350,473.00)	54.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,984,939.88	33,514,457.00	-45.0%
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			60,984,939.88	33,514,457.00	-45.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,900,260.75	(46,836,016.00)	-626.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,000.15	56,675,260.90	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,000.15	56,675,260.90	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,000.15	56,675,260.90	18.6%
2) Ending Balance, June 30 (E + F1e)			56,675,260.90	9,839,244.90	-82.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	56,675,260.90	9,839,244.90	-82.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	91,621.15	45,000.00	-50.9%
5) TOTAL, REVENUES			91,621.15	45,000.00	-50.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	71,644.77	0.00	-100.0%
3) Employee Benefits		3000-3999	61,671.62	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	2,722,863.00	New
5) Services and Other Operating Expenditures		5000-5999	603,817.24	1,572,020.00	160.3%
6) Capital Outlay		6000-6999	177,611.44	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			914,745.07	4,294,883.00	369.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(823,123.92)	(4,249,883.00)	416.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(823,123.92)	(4,249,883.00)	416.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,040,018.90	4,216,894.98	-16.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,040,018.90	4,216,894.98	-16.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,040,018.90	4,216,894.98	-16.3%
2) Ending Balance, June 30 (E + F1e)					
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	4,216,894.98	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(32,988.02)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,510,912.72		
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	22,066.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	897,271.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,430,250.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	188,968.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,387.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			213,355.97		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,216,894.98		

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	91,621.15	45,000.00	-50.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>91,621.15</b>	<b>45,000.00</b>	<b>-50.9%</b>
<b>TOTAL, REVENUES</b>			<b>91,621.15</b>	<b>45,000.00</b>	<b>-50.9%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	42,252.03	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	29,392.74	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>71,644.77</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,670.89	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,817.77	0.00	-100.0%
Health and Welfare Benefits		3401-3402	28,637.18	0.00	-100.0%
Unemployment Insurance		3501-3502	38.25	0.00	-100.0%
Workers' Compensation		3601-3602	810.66	0.00	-100.0%
OPEB, Allocated		3701-3702	11,696.87	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>61,671.62</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	2,722,863.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>2,722,863.00</b>	<b>New</b>



Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	755.15	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,778.59	247,910.00	19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,538.84	103,251.00	104.3%
Professional/Consulting Services and Operating Expenditures		5800	345,744.66	1,220,859.00	253.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>603,817.24</b>	<b>1,572,020.00</b>	<b>160.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,925.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	172,686.44	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>177,611.44</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>914,745.07</b>	<b>4,294,883.00</b>	<b>369.5%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	91,621.15	45,000.00	-50.9%
5) TOTAL, REVENUES			91,621.15	45,000.00	-50.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		914,745.07	4,294,883.00	369.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			914,745.07	4,294,883.00	369.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(823,123.92)	(4,249,883.00)	416.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(823,123.92)	(4,249,883.00)	416.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,040,018.90	4,216,894.98	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,040,018.90	4,216,894.98	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,040,018.90	4,216,894.98	-16.3%
2) Ending Balance, June 30 (E + F1e)			4,216,894.98	(32,988.02)	-100.8%
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			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	4,216,894.98	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(32,988.02)	New

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	424,343.15	426,512.00	0.5%
4) Other Local Revenue		8600-8799	52,396,484.64	43,698,982.00	-16.6%
5) TOTAL, REVENUES			52,820,827.79	44,125,494.00	-16.5%
<b>B. EXPENDITURES</b>					
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	48,473,917.88	43,683,015.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,473,917.88	43,683,015.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,346,909.91	442,479.00	-89.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,346,909.91	442,479.00	-89.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,444,636.81	164,791,546.72	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,444,636.81	164,791,546.72	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,444,636.81	164,791,546.72	2.7%
2) Ending Balance, June 30 (E + F1e)			164,791,546.72	165,234,025.72	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	164,791,546.72	165,234,025.72	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,292,201.13		
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	123,304,851.27		
3) Accounts Receivable		9200	194,494.32		
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			164,791,546.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			164,791,546.72		



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	424,343.15	426,512.00	0.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>424,343.15</b>	<b>426,512.00</b>	<b>0.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	41,745,947.69	31,796,505.00	-23.8%
Unsecured Roll		8612	2,430,798.15	3,919,972.00	61.3%
Prior Years' Taxes		8613	171,895.19	141,330.00	-17.8%
Supplemental Taxes		8614	808,592.89	709,171.00	-12.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	13,383.65	0.00	-100.0%
Interest		8660	2,828,274.65	4,194,602.00	48.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,397,592.42	2,937,402.00	-33.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>52,396,484.64</b>	<b>43,698,982.00</b>	<b>-16.6%</b>
<b>TOTAL, REVENUES</b>			<b>52,820,827.79</b>	<b>44,125,494.00</b>	<b>-16.5%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	16,848.56	17,020.00	1.0%
Debt Service - Interest		7438	20,957,836.11	20,426,754.00	-2.5%
Other Debt Service - Principal		7439	27,499,233.21	23,239,241.00	-15.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,473,917.88</b>	<b>43,683,015.00</b>	<b>-9.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>48,473,917.88</b>	<b>43,683,015.00</b>	<b>-9.9%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	424,343.15	426,512.00	0.5%
4) Other Local Revenue		8600-8799	52,396,484.64	43,698,982.00	-16.6%
5) TOTAL, REVENUES			52,820,827.79	44,125,494.00	-16.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	48,473,917.88	43,683,015.00	-9.9%
10) TOTAL, EXPENDITURES			48,473,917.88	43,683,015.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,346,909.91	442,479.00	-89.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,346,909.91	442,479.00	-89.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,444,636.81	164,791,546.72	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,444,636.81	164,791,546.72	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,444,636.81	164,791,546.72	2.7%
2) Ending Balance, June 30 (E + F1e)			164,791,546.72	165,234,025.72	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	164,791,546.72	165,234,025.72	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	190,564,658.76	189,769,667.00	-0.4%
5) TOTAL, REVENUES			190,564,658.76	189,769,667.00	-0.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,396,494.37	1,522,609.00	9.0%
3) Employee Benefits		3000-3999	756,167.66	829,031.00	9.6%
4) Books and Supplies		4000-4999	53,295.58	37,362.00	-29.9%
5) Services and Other Operating Expenses		5000-5999	185,257,444.82	172,254,048.00	-7.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			187,463,402.43	174,643,050.00	-6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,101,256.33	15,126,617.00	387.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	569,184.15	281,114.00	-50.6%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,430,815.85)	(1,718,886.00)	20.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,670,440.48	13,407,731.00	702.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,228,533.14	30,898,973.62	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,228,533.14	30,898,973.62	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,228,533.14	30,898,973.62	5.7%
2) Ending Net Position, June 30 (E + F1e)			30,898,973.62	44,306,704.62	43.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	30,898,973.62	44,306,704.62	43.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	97,488,775.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,100.00		
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	480,818.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	208,154.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,289,715.91		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			101,467,564.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	70,493,847.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,743.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			70,568,591.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			30,898,973.62		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,651,271.97	919,302.00	-44.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	176,113,497.67	163,311,393.00	-7.3%
All Other Fees and Contracts		8689	4,626,527.30	4,845,092.00	4.7%
Other Local Revenue					
All Other Local Revenue		8699	8,173,361.82	20,693,880.00	153.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			190,564,658.76	189,769,667.00	-0.4%
<b>TOTAL, REVENUES</b>			190,564,658.76	189,769,667.00	-0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,959.23	6,198.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	566,000.68	570,266.00	0.8%
Clerical, Technical and Office Salaries		2400	824,534.46	946,145.00	14.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,396,494.37</b>	<b>1,522,609.00</b>	<b>9.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	243,234.24	273,619.00	12.5%
OASDI/Medicare/Alternative		3301-3302	101,998.37	114,433.00	12.2%
Health and Welfare Benefits		3401-3402	278,498.36	276,590.00	-0.7%
Unemployment Insurance		3501-3502	667.36	732.00	9.7%
Workers' Compensation		3601-3602	13,906.28	14,814.00	6.5%
OPEB, Allocated		3701-3702	113,752.84	140,797.00	23.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,110.21	8,046.00	95.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>756,167.66</b>	<b>829,031.00</b>	<b>9.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,295.58	37,362.00	-29.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,295.58</b>	<b>37,362.00</b>	<b>-29.9%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	49,797.92	56,744.00	13.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,355,785.92	2,637,017.00	11.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,610.64	90,564.00	4.6%
Professional/Consulting Services and Operating Expenditures		5800	182,707,283.07	169,395,629.00	-7.3%
Communications		5900	57,967.27	74,094.00	27.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>185,257,444.82</b>	<b>172,254,048.00</b>	<b>-7.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>187,463,402.43</b>	<b>174,643,050.00</b>	<b>-6.8%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	569,184.15	281,114.00	-50.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			569,184.15	281,114.00	-50.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,000,000.00	2,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,430,815.85)	(1,718,886.00)	20.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	190,564,658.76	189,769,667.00	-0.4%
5) TOTAL, REVENUES			190,564,658.76	189,769,667.00	-0.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		187,463,402.43	174,643,050.00	-6.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			187,463,402.43	174,643,050.00	-6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,101,256.33	15,126,617.00	387.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	569,184.15	281,114.00	-50.6%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,430,815.85)	(1,718,886.00)	20.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,670,440.48	13,407,731.00	702.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,228,533.14	30,898,973.62	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,228,533.14	30,898,973.62	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,228,533.14	30,898,973.62	5.7%
2) Ending Net Position, June 30 (E + F1e)			30,898,973.62	44,306,704.62	43.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	30,898,973.62	44,306,704.62	43.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,172,150.61	2,278,299.00	-28.2%
5) TOTAL, REVENUES			3,172,150.61	2,278,299.00	-28.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	37,142.61	45,000.00	21.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			37,142.61	45,000.00	21.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,135,008.00	2,233,299.00	-28.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,635,008.00	5,733,299.00	-13.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,076,643.80	48,711,651.80	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,076,643.80	48,711,651.80	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,076,643.80	48,711,651.80	15.8%
2) Ending Net Position, June 30 (E + F1e)			48,711,651.80	54,444,950.80	11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,711,651.80	54,444,950.80	11.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	48,711,651.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			48,711,651.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			48,711,651.80		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,172,150.61	2,278,299.00	-28.2%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,172,150.61</b>	<b>2,278,299.00</b>	<b>-28.2%</b>
<b>TOTAL, REVENUES</b>			<b>3,172,150.61</b>	<b>2,278,299.00</b>	<b>-28.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,142.61	45,000.00	21.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>37,142.61</b>	<b>45,000.00</b>	<b>21.2%</b>
<b>TOTAL, EXPENSES</b>			<b>37,142.61</b>	<b>45,000.00</b>	<b>21.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,172,150.61	2,278,299.00	-28.2%
5) TOTAL, REVENUES			3,172,150.61	2,278,299.00	-28.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		37,142.61	45,000.00	21.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			37,142.61	45,000.00	21.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,135,008.00	2,233,299.00	-28.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,635,008.00	5,733,299.00	-13.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,076,643.80	48,711,651.80	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,076,643.80	48,711,651.80	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,076,643.80	48,711,651.80	15.8%
2) Ending Net Position, June 30 (E + F1e)			48,711,651.80	54,444,950.80	11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,711,651.80	54,444,950.80	11.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	48,711,651.80	54,444,950.80
Total, Restricted Net Position		<u>48,711,651.80</u>	<u>54,444,950.80</u>



Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	67,037.06	66,761.96	67,045.34	66,900.23	66,900.23	66,900.23
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	67,037.06	66,761.96	67,045.34	66,900.23	66,900.23	66,900.23
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	67,037.06	66,761.96	67,045.34	66,900.23	66,900.23	66,900.23
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education     ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	34.21	34.21	34.21	52.14	52.14	52.14
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]						
<b>g. Total, District Funded County Program ADA     (Sum of Lines B2a through B2f)</b>	34.21	34.21	34.21	52.14	52.14	52.14
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	34.21	34.21	34.21	52.14	52.14	52.14
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Unaudited Actuals  
2018-19 Unaudited Actuals  
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	64,815,010.95		64,815,010.95	5,740.91		64,820,751.86
Work in Progress	64,096,249.21	1.00	64,096,250.21	77,316,266.12	18,125,747.41	123,286,768.92
Total capital assets not being depreciated	128,911,260.16	1.00	128,911,261.16	77,322,007.03	18,125,747.41	188,107,520.78
Capital assets being depreciated:						
Land Improvements	87,289,918.78		87,289,918.78	9,201,519.91		96,491,438.69
Buildings	972,825,701.33	43,025.00	972,868,726.33	8,918,486.59	669,600.61	981,117,612.31
Equipment	36,512,169.17	5,916.00	36,518,085.17	1,792,735.85	0.00	38,310,821.02
Total capital assets being depreciated	1,096,627,789.28	48,941.00	1,096,676,730.28	19,912,742.35	669,600.61	1,115,919,872.02
Accumulated Depreciation for:						
Land Improvements	(44,847,682.46)		(44,847,682.46)	(4,168,735.97)		(49,016,418.43)
Buildings	(343,877,542.00)	(46,515.00)	(343,924,057.00)	(24,146,070.03)	(669,600.61)	(367,400,526.42)
Equipment	(23,772,982.14)		(23,772,982.14)	(2,274,531.86)		(26,047,514.00)
Total accumulated depreciation	(412,498,206.60)	(46,515.00)	(412,544,721.60)	(30,589,337.86)	(669,600.61)	(442,464,458.85)
Total capital assets being depreciated, net	684,129,582.68	2,426.00	684,132,008.68	(10,676,595.51)	0.00	673,455,413.17
Governmental activity capital assets, net	813,040,842.84	2,427.00	813,043,269.84	66,645,411.52	18,125,747.41	861,562,933.95
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
FINANCIAL REPORTS  
2018-19 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.94%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$480,224,557.25
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$480,224,557.25
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.02%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 04, 2019

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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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	406,074,731.66	301	2,522,196.58	303	403,552,535.08	305	10,867,644.08		307	392,684,891.00	309
2000 - Classified Salaries	132,156,232.57	311	2,097,921.25	313	130,058,311.32	315	7,117,068.03		317	122,941,243.29	319
3000 - Employee Benefits	273,111,663.95	321	39,990,440.27	323	233,121,223.68	325	6,959,002.02		327	226,162,221.66	329
4000 - Books, Supplies Equip Replace. (6500)	56,129,288.53	331	4,971,905.12	333	51,157,383.41	335	6,637,064.30		337	44,520,319.11	339
5000 - Services. . . & 7300 - Indirect Costs	95,063,984.85	341	2,260,418.72	343	92,803,566.13	345	13,768,864.60		347	79,034,701.53	349
<b>TOTAL</b>					<b>910,693,019.62</b>	<b>365</b>			<b>TOTAL</b>	<b>865,343,376.59</b>	<b>369</b>

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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	396
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.94%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.94%
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). . . . .	865,343,376.59
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Unaudited Actuals  
2018-19 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	646,789,555.85		646,789,555.85		27,499,233.21	619,290,322.64	23,239,241.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	69,269,473.03	(11,382.00)	69,258,091.03	12,008,222.41	90,215.64	81,176,097.80	12,366,183.00
Net Pension Liability	730,543,000.00	91,833,000.00	822,376,000.00			822,376,000.00	
Total/Net OPEB Liability	937,351,954.00	44,739,287.00	982,091,241.00	6,635,008.00		988,726,249.00	
Compensated Absences Payable	2,582,353.00		2,582,353.00	455,789.00		3,038,142.00	
Governmental activities long-term liabilities	2,386,536,335.88	136,560,905.00	2,523,097,240.88	19,099,019.41	27,589,448.85	2,514,606,811.44	35,605,424.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	985,286,483.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	80,909,212.64
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	2,199,723.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,599,678.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	933,967.15
5. Interfund Transfers Out	All	9300	7600-7629	9,392,450.79
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,489,979.43
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				31,615,798.63
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				872,761,471.92



<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		66,761.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,072.74
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	825,770,853.13	12,422.03
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)	825,770,853.13	12,422.03
B. Required effort (Line A.2 times 90%)	743,193,767.82	11,179.83
C. Current year expenditures (Line I.E and Line II.B)	872,761,471.92	13,072.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	460,919,629.93		460,919,629.93			480,224,557.25
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,705.01		66,705.01			67,037.06
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	67,037.06		67,037.06	66,900.23		66,900.23
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)			67,037.06			66,900.23
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2018-19 Actual			2019-20 Budget		
1. Homeowners' Exemption (Object 8021)	560,293.14		560,293.14	560,293.00		560,293.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	297,752.66		297,752.66	369,067.00		369,067.00
4. Secured Roll Taxes (Object 8041)	58,682,345.76		58,682,345.76	58,710,153.00		58,710,153.00
5. Unsecured Roll Taxes (Object 8042)	2,822,486.77		2,822,486.77	2,802,824.00		2,802,824.00
6. Prior Years' Taxes (Object 8043)	240,320.20		240,320.20	226,141.00		226,141.00
7. Supplemental Taxes (Object 8044)	2,019,907.93		2,019,907.93	1,554,435.00		1,554,435.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,728,390.13)		(1,728,390.13)	(2,800,136.00)		(2,800,136.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	35,037.47		35,037.47	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,001.45		6,001.45	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,849,239.19		7,849,239.19	8,744,948.00		8,744,948.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	70,784,994.44	0.00	70,784,994.44	70,167,725.00	0.00	70,167,725.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	70,784,994.44	0.00	70,784,994.44	70,167,725.00	0.00	70,167,725.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			7,434,651.30			8,135,707.00
<b>OTHER EXCLUSIONS</b>						
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)			7,434,651.30			8,135,707.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	691,646,062.61		691,646,062.61	712,297,897.00		712,297,897.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(3,129.00)		(3,129.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	691,642,933.61	0.00	691,642,933.61	712,297,897.00	0.00	712,297,897.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	984,980,988.63		984,980,988.63	1,004,379,870.00		1,004,379,870.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,596,435.22		3,596,435.22	2,650,000.00		2,650,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2018-19 Actual</b>			<b>2019-20 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			460,919,629.93			480,224,557.25
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0050			0.9980
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			480,224,557.25			497,715,776.30
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			70,784,994.44			70,167,725.00
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)			8,044,447.20			8,028,027.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			416,874,214.11			435,683,758.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			416,874,214.11			435,683,758.30
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])			1,787,102.46			1,338,191.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			72,572,096.90			71,505,916.53
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)			415,087,111.65			434,345,566.77
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			72,572,096.90			
b. State Subventions (Line D8)			415,087,111.65			
c. Less: Excluded Appropriations (Line C23)			7,434,651.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			480,224,557.25			



**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) 28,756,517.29
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 744,056,369.82

**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) 3.86%

**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)	23,769,469.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,628,928.01
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	139,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,957,743.94
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)	4,730.79
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)	38,499,871.87
9. Carry-Forward Adjustment (Part IV, Line F)	442,835.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	38,942,707.64

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	563,942,581.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	119,991,643.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	76,221,940.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	22,928,585.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,199,723.14
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,049,773.07
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,955,847.16
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)	806,893.09
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)	166,056.87
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)	98,574,482.59
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)	117,828.61
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)	7,289,576.63
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,151,077.02
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	50,210,541.96
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)	967,606,550.31

**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) 3.98%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.02%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>38,499,871.87</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,775,960.32</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	<u>442,835.77</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>442,835.77</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>442,835.77</u>



Approved indirect cost rate: 4.22%  
Highest rate used in any program: 4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	45,644,104.29	1,926,181.20	4.22%
01	3025	40,194.30	1,696.20	4.22%
01	3060	329,834.80	12,864.00	3.90%
01	3061	103,649.87	4,374.02	4.22%
01	3180	9,748.57	411.39	4.22%
01	3310	11,813,717.14	498,538.86	4.22%
01	3311	6,284.00	265.18	4.22%
01	3312	2,087,591.39	88,096.61	4.22%
01	3315	284,229.50	11,994.50	4.22%
01	3318	50,158.32	2,116.68	4.22%
01	3320	17,719.78	747.77	4.22%
01	3327	572,612.50	24,164.25	4.22%
01	3345	2,570.52	108.48	4.22%
01	3385	91,991.94	3,882.06	4.22%
01	3395	8,512.35	359.22	4.22%
01	3550	1,002,302.13	42,297.15	4.22%
01	4035	5,913,414.02	249,546.07	4.22%
01	4124	907,843.15	38,311.00	4.22%
01	4128	164,910.62	6,959.23	4.22%
01	4201	117,316.97	2,346.34	2.00%
01	4203	1,397,125.40	27,942.51	2.00%
01	4510	57,889.08	2,442.92	4.22%
01	5370	1,376,630.03	58,093.78	4.22%
01	5810	1,310,250.15	44,630.47	3.41%
01	6010	3,916,445.03	165,273.98	4.22%
01	6230	189,883.24	8,013.07	4.22%
01	6382	1,339,868.62	56,542.49	4.22%
01	6385	87,371.09	3,687.07	4.22%
01	6387	4,708,556.39	198,701.08	4.22%
01	6500	98,769,409.23	4,168,069.07	4.22%
01	6510	1,410,270.53	59,513.42	4.22%
01	6512	3,053,220.08	128,845.89	4.22%
01	6515	34,028.98	1,436.02	4.22%
01	6520	441,398.00	18,627.00	4.22%
01	7085	125,075.55	5,278.19	4.22%
01	7220	386,305.70	16,302.09	4.22%
01	7338	1,482,937.29	62,579.98	4.22%
01	8150	25,743,433.00	1,080,281.13	4.20%
01	9010	3,005,703.85	97,309.65	3.24%
11	3555	58,449.84	1,223.16	2.09%
11	5810	72,164.10	3,045.33	4.22%
11	6391	4,998,265.19	210,926.79	4.22%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	5025	397,246.21	16,763.79	4.22%
12	5035	128,115.00	5,406.45	4.22%
12	6052	34,127.49	1,440.18	4.22%
12	6105	14,930,971.98	630,087.02	4.22%
12	9010	156,716.34	6,613.43	4.22%
13	5310	46,277,966.68	1,952,925.97	4.22%
13	5320	3,932,575.28	165,954.68	4.22%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	11,560,983.86		4,905,702.26	16,466,686.12
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)		11,560,983.86	0.00	4,905,702.26	16,466,686.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,134,160.10			8,134,160.10
2. Classified Salaries	2000-2999	65,782.24			65,782.24
3. Employee Benefits	3000-3999	3,285,634.30			3,285,634.30
4. Books and Supplies	4000-4999	0.00		3,767,016.25	3,767,016.25
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,407.22			75,407.22
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 )		11,560,983.86	0.00	3,767,016.25	15,328,000.11
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,138,686.01	1,138,686.01
<b>D. COMMENTS:</b>					

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

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	2,615,233.55	1,892,956.45	4,508,190.00	194,761.86		4,702,951.86
1110	Regular Education, K-12	595,655,557.06	100,679,758.53	696,335,315.59	30,082,930.05		726,418,245.64
3100	Alternative Schools	241,949.70	579,619.75	821,569.45	35,493.27		857,062.72
3200	Continuation Schools	4,649,555.65	709,974.94	5,359,530.59	231,541.30		5,591,071.89
3300	Independent Study Centers	5,720,025.51	496,447.75	6,216,473.26	268,562.75		6,485,036.01
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	4,248,437.71	909,381.94	5,157,819.65	222,827.03		5,380,646.68
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	13,774,007.19	126,594.13	13,900,601.32	600,530.82		14,501,132.14
4110	Regular Education, Adult	918,428.37	1,258,646.08	2,177,074.45	94,053.51		2,271,127.96
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	32,272.01	0.00	32,272.01	1,394.21		33,666.22
4760	Bilingual	13,963,717.36	145,274.70	14,108,992.06	609,533.67		14,718,525.73
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	143,990,641.17	12,667,660.75	156,658,301.92	6,767,918.61		163,426,220.53
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	7,244,625.16	55,822.79	7,300,447.95	315,392.40		7,615,840.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	921,211.74	0.00	921,211.74	39,797.99		961,009.73
8500	Child Care and Development Services	1,461,897.13	242,468.91	1,704,366.04	73,631.66		1,777,997.70
<b>Other Costs</b>							
----	Food Services					2,826,503.29	2,826,503.29
----	Enterprise					2,049,773.07	2,049,773.07
----	Facilities Acquisition & Construction					9,944,059.37	9,944,059.37
----	Other Outgo					12,584,709.95	12,584,709.95
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,831,116.60	2,831,116.60	3,304,172.57		6,135,289.17
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,994,386.80)		(2,994,386.80)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	795,437,559.31	122,595,723.32	918,033,282.63	39,848,154.90	27,405,045.68	985,286,483.21

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	1,203,037.10	516,366.36	895,722.67	0.00	0.00	0.00	0.00			107.42	0.00	2,615,233.55
1110	Regular Education, K-12	429,149,924.37	23,313,074.69	21,110,301.04	53,486,629.96	36,040,270.47	1,728,540.53	23,290,577.89			7,536,238.11	0.00	595,655,557.06
3100	Alternative Schools	0.00	241,949.70	0.00	0.00	0.00	0.00	0.00			0.00	0.00	241,949.70
3200	Continuation Schools	3,378,333.25	2,948.40	0.00	982,612.28	284,602.50	0.00	0.00			1,059.22	0.00	4,649,555.65
3300	Independent Study Centers	3,662,114.31	724.40	510.00	1,076,080.11	858,037.29	0.00	0.00			0.00	122,559.40	5,720,025.51
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	2,493,761.77	3,904.56	9,626.81	954,239.23	781,644.07	0.00	5,261.27			0.00	0.00	4,248,437.71
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	9,095,283.71	3,013,319.07	0.00	0.00	1,422,914.97	0.00	240,816.05			1,673.39	0.00	13,774,007.19
4110	Regular Education, Adult	780,512.51	63,030.33	0.00	74,885.53	0.00	0.00	0.00			0.00	0.00	918,428.37
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	15,270.18	0.00	17,001.83	0.00	0.00	0.00			0.00	0.00	32,272.01
4760	Bilingual	7,559,740.30	1,178,082.60	2,261,018.57	953,955.51	2,010,918.88	0.00	0.00			1.50	0.00	13,963,717.36
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	107,452,559.35	6,871,638.15	308,580.57	700,035.87	18,213,631.38	10,307,775.96	0.00			136,419.89	0.00	143,990,641.17
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	6,688,739.59	3,535.96	499.80	348,674.74	151,370.32	0.00	51,804.75	0.00	0.00	0.00	0.00	7,244,625.16
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	0.00	0.00		921,211.74	0.00	0.00	0.00	921,211.74
8500	Child Care and Development Services	128,735.73	0.00	0.00	0.00	54,650.00	0.00		1,278,511.40	0.00	0.00	0.00	1,461,897.13
<b>Total Direct Charged Costs</b>		571,592,741.99	35,223,844.40	24,586,259.46	58,594,115.06	59,818,039.88	12,036,316.49	23,588,459.96	2,199,723.14	0.00	7,675,499.53	122,559.40	795,437,559.31

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	132,363.83	1,760,592.62	0.00	1,892,956.45
1110	Regular Education, K-12	11,634,697.66	82,819,856.86	6,225,204.01	100,679,758.53
3100	Alternative Schools	0.00	579,619.75	0.00	579,619.75
3200	Continuation Schools	111,645.59	598,329.35	0.00	709,974.94
3300	Independent Study Centers	279,113.97	217,333.78	0.00	496,447.75
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	279,113.97	630,267.97	0.00	909,381.94
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	126,594.13	0.00	0.00	126,594.13
4110	Regular Education, Adult	0.00	1,258,646.08	0.00	1,258,646.08
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	145,274.70	0.00	0.00	145,274.70
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,819,553.05	8,287,220.60	560,887.10	12,667,660.75
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	55,822.79	0.00	0.00	55,822.79
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	242,468.91	0.00	242,468.91
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	207,614.37	264,580.26	0.00	472,194.63
--	Cafeteria (Funds 13 and 61)		2,358,921.97		2,358,921.97
<b>Total Allocated Support Costs</b>		16,791,794.06	99,017,838.15	6,786,091.11	122,595,723.32

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,984,676.49
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	139,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	24,817,796.97
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,901,068.23
5	Total Central Administration Costs in General Fund and Charter Schools Funds	42,842,541.69
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	795,437,559.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	122,595,723.32
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	918,033,282.63
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,289,576.63
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	16,151,077.02
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	50,210,541.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	73,651,195.61
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		991,684,478.24
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.32%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	2,826,503.29				2,826,503.29
Enterprise (Objects 1000-5999, 6400, and 6500)		2,049,773.07			2,049,773.07
Facilities Acquisition & Construction (Objects 1000-6500)			9,944,059.37		9,944,059.37
Other Outgo (Objects 1000-7999)				12,584,709.95	12,584,709.95
<b>Total Other Costs</b>	<b>2,826,503.29</b>	<b>2,049,773.07</b>	<b>9,944,059.37</b>	<b>12,584,709.95</b>	<b>27,405,045.68</b>



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

	-----Teacher Full-Time Equivalents-----				-----Classroom Units-----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,274,263.46	1,342,391.01	35,011.96	13,140,127.63	99,017,838.14	0.00	6,786,091.11
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	1.00	7.00			93.16		
1110 Regular Education, K-12	38.30	79.55	1.40	166.10	4,382.33		15,494.00
3100 Alternative Schools					30.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				5.00	11.50		
3400 Opportunity Schools							
3550 Community Day Schools				5.00	33.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.00						
4110 Regular Education, Adult					66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		6.75	7.00	0.34			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	22.00			55.95	438.51		1,396.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	6.56				14.00		
-- Cafeteria (Funds 13 & 61)					124.82		
<b>C. Total Allocation Factors</b>	71.86	93.30	8.40	235.39	5,239.43	0.00	16,890.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,449,990.91)	0.00	(2,994,386.80)				
Other Sources/Uses Detail					7,384,512.27	9,392,450.79		
Fund Reconciliation							8,121,188.04	2,041,229.93
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	18,574.28	0.00	215,195.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,151,342.88	2,502,914.67
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,501.23	0.00	660,310.87	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							520,364.38	2,415,941.55
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	155,106.38	0.00	2,118,880.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							212,657.98	3,954,707.49
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	275,659.97	0.00			7,323,266.64	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							1,353,822.34	4,144.97
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								
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	91,374.28	0.00						
Other Sources/Uses Detail					0.00	68,308,206.52		
Fund Reconciliation							0.00	11,777,918.54
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,140.40	0.00						
Other Sources/Uses Detail					0.00	61,245.63		
Fund Reconciliation							2,682,388.64	2,516,552.43
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	758,484.89	0.00						
Other Sources/Uses Detail					60,984,939.88	0.00		
Fund Reconciliation							10,925,018.55	759,667.88
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	50,538.84	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							897,271.26	24,387.78
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								
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	86,610.64	0.00						
Other Sources/Uses Detail					569,184.15	2,000,000.00		
Fund Reconciliation							208,154.76	74,743.59
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,449,990.91</b>	<b>(1,449,990.91)</b>	<b>2,994,386.80</b>	<b>(2,994,386.80)</b>	<b>79,761,902.94</b>	<b>79,761,902.94</b>	<b>26,072,208.83</b>	<b>26,072,208.83</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2018-19 Actual vs. Actual Comparison Year  
2018-19 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
<b>UNDUPLICATED PUPIL COUNT</b>										8,706
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	344,072.11	2,388,142.80	0.00	1,337,920.88	1,958,057.01	21,055,474.29	28,284,680.46		55,368,347.55
2000-2999	Classified Salaries	1,371,549.10	0.00	0.00	238,984.43	790,797.09	13,215,989.26	8,473,221.56		24,090,541.44
3000-3999	Employee Benefits	950,032.96	1,038,149.92	0.00	812,203.54	1,688,326.35	22,128,700.49	18,084,208.97		44,701,622.23
4000-4999	Books and Supplies	39,346.76	0.00	0.00	35,915.39	49,072.64	1,508,183.95	163,414.85		1,795,933.59
5000-5999	Services and Other Operating Expenditures	10,363,712.37	22,199.97	0.00	85,338.28	79,143.40	4,867,981.39	2,615,820.95		18,034,196.36
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
	<b>Total Direct Costs</b>	<b>13,068,713.30</b>	<b>3,448,492.69</b>	<b>0.00</b>	<b>2,510,362.52</b>	<b>4,565,396.49</b>	<b>62,776,329.38</b>	<b>57,621,346.79</b>	<b>0.00</b>	<b>143,990,641.17</b>
7310	Transfers of Indirect Costs	4,296,914.96	0.00	0.00	92,043.53	12,102.98	24,164.25	518,538.03		4,943,763.75
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	12,667,660.86								12,667,660.86
	<b>Total Indirect Costs and PCR Allocations</b>	<b>16,964,575.82</b>	<b>0.00</b>	<b>0.00</b>	<b>92,043.53</b>	<b>12,102.98</b>	<b>24,164.25</b>	<b>518,538.03</b>	<b>0.00</b>	<b>17,611,424.61</b>
	<b>TOTAL COSTS</b>	<b>30,033,289.12</b>	<b>3,448,492.69</b>	<b>0.00</b>	<b>2,602,406.05</b>	<b>4,577,499.47</b>	<b>62,800,493.63</b>	<b>58,139,884.82</b>	<b>0.00</b>	<b>161,602,065.78</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	32,725.82	0.00	0.00	0.00	161,723.02	143,330.72	9,047.16		346,826.72
2000-2999	Classified Salaries	73,230.71	0.00	0.00	60,865.90	199,330.00	4,060,230.09	2,642,507.51		7,036,164.21
3000-3999	Employee Benefits	52,936.48	0.00	0.00	50,934.02	292,243.05	4,502,394.79	799,742.09		5,698,250.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	17,022.34	14,816.56	26,897.31		58,736.21
5000-5999	Services and Other Operating Expenditures	30,718.69	0.00	0.00	566.08	4,539.34	230,225.36	50,921.09		316,970.56
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
	<b>Total Direct Costs</b>	<b>189,611.70</b>	<b>0.00</b>	<b>0.00</b>	<b>112,366.00</b>	<b>674,857.75</b>	<b>8,950,997.52</b>	<b>3,529,115.16</b>	<b>0.00</b>	<b>13,456,948.13</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,102.98	24,164.25	499,911.03		536,178.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,102.98</b>	<b>24,164.25</b>	<b>499,911.03</b>	<b>0.00</b>	<b>536,178.26</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>189,611.70</b>	<b>0.00</b>	<b>0.00</b>	<b>112,366.00</b>	<b>686,960.73</b>	<b>8,975,161.77</b>	<b>4,029,026.19</b>	<b>0.00</b>	<b>13,993,126.39</b>
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
	<b>TOTAL COSTS</b>									<b>13,993,126.39</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2018-19 Actual vs. Actual Comparison Year  
2018-19 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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	311,346.29	2,388,142.80	0.00	1,337,920.88	1,796,333.99	20,912,143.57	28,275,633.30		55,021,520.83
2000-2999	Classified Salaries	1,298,318.39	0.00	0.00	178,118.53	591,467.09	9,155,759.17	5,830,714.05		17,054,377.23
3000-3999	Employee Benefits	897,096.48	1,038,149.92	0.00	761,269.52	1,396,083.30	17,626,305.70	17,284,466.88		39,003,371.80
4000-4999	Books and Supplies	39,346.76	0.00	0.00	35,915.39	32,050.30	1,493,367.39	136,517.54		1,737,197.38
5000-5999	Services and Other Operating Expenditures	10,332,993.68	22,199.97	0.00	84,772.20	74,604.06	4,637,756.03	2,564,899.86		17,717,225.80
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	12,879,101.60	3,448,492.69	0.00	2,397,996.52	3,890,538.74	53,825,331.86	54,092,231.63	0.00	130,533,693.04
7310	Transfers of Indirect Costs	4,296,914.96	0.00	0.00	92,043.53	0.00	0.00	18,627.00		4,407,585.49
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	12,667,660.86								12,667,660.86
	Total Indirect Costs and PCR Allocations	16,964,575.82	0.00	0.00	92,043.53	0.00	0.00	18,627.00	0.00	17,075,246.35
	TOTAL BEFORE OBJECT 8980	29,843,677.42	3,448,492.69	0.00	2,490,040.05	3,890,538.74	53,825,331.86	54,110,858.63	0.00	147,608,939.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									147,608,939.39
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	3,741.40	0.00	0.00	450,246.86	75,441.80	517,013.79	2,312,973.76		3,359,417.61
2000-2999	Classified Salaries	276,935.54	0.00	0.00	27,460.94	0.00	20,850.69	1,017,830.32		1,343,077.49
3000-3999	Employee Benefits	159,581.46	0.00	0.00	184,891.24	14,077.22	146,560.34	671,127.74		1,176,238.00
4000-4999	Books and Supplies	377.70	0.00	0.00	15,000.81	0.00	133,080.62	17,799.94		166,259.07
5000-5999	Services and Other Operating Expenditures	10,017,534.68	0.00	0.00	7,647.65	698.45	11,113.77	40,106.88		10,077,101.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,458,170.78	0.00	0.00	685,247.50	90,217.47	828,619.21	4,059,838.64	0.00	16,122,093.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	27,212.03	0.00	0.00	0.00		27,212.03
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	27,212.03	0.00	0.00	0.00	0.00	27,212.03
	TOTAL BEFORE OBJECT 8980	10,458,170.78	0.00	0.00	712,459.53	90,217.47	828,619.21	4,059,838.64	0.00	16,149,305.63
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)									71,340,470.50
	TOTAL COSTS									87,489,776.13

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

	A. State and Local	B. Local Only
<b>2017-18 Expenditures</b>		
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	137,038,873.79	79,879,858.49
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
_____		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
_____		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	137,038,873.79	79,879,858.49
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	8,290.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
_____		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	8,290.00	

**SELPA:** Fresno Unified (BQ)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** Fresno Unified (BQ)

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

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

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

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

<b>If (b) is greater than (a).</b>		
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)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
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)	<u>0.00</u> (f)	

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: Fresno Unified (BQ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	161,602,065.78		
b. Less: Expenditures paid from federal sources	13,993,126.39		
c. Expenditures paid from state and local sources	147,608,939.39	137,038,873.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		137,038,873.79	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	147,608,939.39	137,038,873.79	10,570,065.60

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	161,602,065.78		
b. Less: Expenditures paid from federal sources	13,993,126.39		
c. Expenditures paid from state and local sources	147,608,939.39	137,038,873.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		137,038,873.79	
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	147,608,939.39	137,038,873.79	
d. Special education unduplicated pupil count	8,706	8,706	
e. Per capita state and local expenditures (A2c/A2d)	16,954.85	15,740.74	1,214.11

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: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	87,489,776.13	79,879,858.49	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		79,879,858.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	87,489,776.13	79,879,858.49	7,609,917.64

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	87,489,776.13	79,879,858.49	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		79,879,858.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	87,489,776.13	79,879,858.49	
b. Special education unduplicated pupil count	8,706	8,706	
c. Per capita local expenditures (B2a/B2b)	10,049.37	9,175.27	874.10

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.

Kim Kelstrom  
Contact Name

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Title

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										8,706
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	3,048,130.00	0.00	0.00	1,588,916.00	2,030,592.00	22,649,704.00	29,530,816.00		58,848,158.00
2000-2999	Classified Salaries	1,324,744.00	0.00	0.00	304,699.00	821,418.00	12,702,499.00	8,357,459.00		23,510,819.00
3000-3999	Employee Benefits	1,998,356.00	0.00	0.00	1,032,271.00	1,871,191.00	23,619,397.00	19,241,819.00		47,763,034.00
4000-4999	Books and Supplies	72,672.00	0.00	0.00	34,364.00	69,591.00	448,281.00	250,879.00		875,787.00
5000-5999	Services and Other Operating Expenditures	10,642,082.00	0.00	0.00	358,352.00	113,788.00	6,442,586.00	1,833,569.00		19,390,377.00
6000-6999	Capital Outlay	106,000.00	0.00	0.00	0.00	0.00	0.00	0.00		106,000.00
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	17,191,984.00	0.00	0.00	3,318,602.00	4,906,580.00	65,862,467.00	59,214,542.00	0.00	150,494,175.00
7310	Transfers of Indirect Costs	4,173,274.00	0.00	0.00	102,397.00	13,213.00	28,896.00	564,293.00		4,882,073.00
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	4,173,274.00	0.00	0.00	102,397.00	13,213.00	28,896.00	564,293.00	0.00	4,882,073.00
	TOTAL COSTS	21,365,258.00	0.00	0.00	3,420,999.00	4,919,793.00	65,891,363.00	59,778,835.00	0.00	155,376,248.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,039,490.00	0.00	0.00	1,588,916.00	1,851,374.00	22,507,745.00	29,521,690.00		58,509,215.00
2000-2999	Classified Salaries	1,245,411.00	0.00	0.00	273,608.00	535,227.00	7,693,096.00	5,746,495.00		15,493,837.00
3000-3999	Employee Benefits	1,937,052.00	0.00	0.00	1,004,700.00	1,589,972.00	18,765,503.00	17,467,694.00		40,764,921.00
4000-4999	Books and Supplies	72,672.00	0.00	0.00	34,364.00	21,875.00	423,493.00	205,807.00		758,211.00
5000-5999	Services and Other Operating Expenditures	10,608,965.00	0.00	0.00	358,110.00	109,037.00	6,366,932.00	1,793,893.00		19,236,937.00
6000-6999	Capital Outlay	106,000.00	0.00	0.00	0.00	0.00	0.00	0.00		106,000.00
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	17,009,590.00	0.00	0.00	3,259,698.00	4,107,485.00	55,756,769.00	54,735,579.00	0.00	134,869,121.00
7310	Transfers of Indirect Costs	4,173,274.00	0.00	0.00	102,397.00	0.00	0.00	17,310.00		4,292,981.00
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	4,173,274.00	0.00	0.00	102,397.00	0.00	0.00	17,310.00	0.00	4,292,981.00
	TOTAL BEFORE OBJECT 8980	21,182,864.00	0.00	0.00	3,362,095.00	4,107,485.00	55,756,769.00	54,752,889.00	0.00	139,162,102.00
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									139,162,102.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	561,901.00	62,451.00	467,506.00	2,657,615.00		3,749,473.00
2000-2999	Classified Salaries	248,159.00	0.00	0.00	52,420.00	0.00	7,743.00	481,717.00		790,039.00
3000-3999	Employee Benefits	166,023.00	0.00	0.00	268,111.00	12,078.00	110,435.00	621,845.00		1,178,492.00
4000-4999	Books and Supplies	1,500.00	0.00	0.00	12,693.00	0.00	34,378.00	37,000.00		85,571.00
5000-5999	Services and Other Operating Expenditures	10,281,251.00	0.00	0.00	278,527.00	580.00	14,352.00	31,670.00		10,606,380.00
6000-6999	Capital Outlay	106,000.00	0.00	0.00	0.00	0.00	0.00	0.00		106,000.00
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
	<b>Total Direct Costs</b>	<b>10,802,933.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,173,652.00</b>	<b>75,109.00</b>	<b>634,414.00</b>	<b>3,829,847.00</b>	<b>0.00</b>	<b>16,515,955.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	35,253.00	0.00	0.00	0.00		35,253.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,253.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,253.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>10,802,933.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,208,905.00</b>	<b>75,109.00</b>	<b>634,414.00</b>	<b>3,829,847.00</b>	<b>0.00</b>	<b>16,551,208.00</b>
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)									
	<b>TOTAL COSTS</b>									<b>76,208,293.00</b>
										<b>92,759,501.00</b>

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>										8,706
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	344,072.11	2,388,142.80	0.00	1,337,920.88	1,958,057.01	21,055,474.29	28,284,680.46		55,368,347.55
2000-2999	Classified Salaries	1,371,549.10	0.00	0.00	238,984.43	790,797.09	13,215,989.26	8,473,221.56		24,090,541.44
3000-3999	Employee Benefits	950,032.96	1,038,149.92	0.00	812,203.54	1,688,326.35	22,128,700.49	18,084,208.97		44,701,622.23
4000-4999	Books and Supplies	39,346.76	0.00	0.00	35,915.39	49,072.64	1,508,183.95	163,414.85		1,795,933.59
5000-5999	Services and Other Operating Expenditures	10,363,712.37	22,199.97	0.00	85,338.28	79,143.40	4,867,981.39	2,615,820.95		18,034,196.36
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
	<b>Total Direct Costs</b>	<b>13,068,713.30</b>	<b>3,448,492.69</b>	<b>0.00</b>	<b>2,510,362.52</b>	<b>4,565,396.49</b>	<b>62,776,329.38</b>	<b>57,621,346.79</b>	<b>0.00</b>	<b>143,990,641.17</b>
7310	Transfers of Indirect Costs	4,296,914.96	0.00	0.00	92,043.53	12,102.98	24,164.25	518,538.03		4,943,763.75
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)	12,667,660.86								12,667,660.86
	<b>Total Indirect Costs</b>	<b>4,296,914.96</b>	<b>0.00</b>	<b>0.00</b>	<b>92,043.53</b>	<b>12,102.98</b>	<b>24,164.25</b>	<b>518,538.03</b>	<b>0.00</b>	<b>4,943,763.75</b>
	<b>TOTAL COSTS</b>	<b>17,365,628.26</b>	<b>3,448,492.69</b>	<b>0.00</b>	<b>2,602,406.05</b>	<b>4,577,499.47</b>	<b>62,800,493.63</b>	<b>58,139,884.82</b>	<b>0.00</b>	<b>148,934,404.92</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	32,725.82	0.00	0.00	0.00	161,723.02	143,330.72	9,047.16		346,826.72
2000-2999	Classified Salaries	73,230.71	0.00	0.00	60,865.90	199,330.00	4,060,230.09	2,642,507.51		7,036,164.21
3000-3999	Employee Benefits	52,936.48	0.00	0.00	50,934.02	292,243.05	4,502,394.79	799,742.09		5,698,250.43
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	17,022.34	14,816.56	26,897.31		58,736.21
5000-5999	Services and Other Operating Expenditures	30,718.69	0.00	0.00	566.08	4,539.34	230,225.36	50,921.09		316,970.56
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
	<b>Total Direct Costs</b>	<b>189,611.70</b>	<b>0.00</b>	<b>0.00</b>	<b>112,366.00</b>	<b>674,857.75</b>	<b>8,950,997.52</b>	<b>3,529,115.16</b>	<b>0.00</b>	<b>13,456,948.13</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,102.98	24,164.25	499,911.03		536,178.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,102.98</b>	<b>24,164.25</b>	<b>499,911.03</b>	<b>0.00</b>	<b>536,178.26</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>189,611.70</b>	<b>0.00</b>	<b>0.00</b>	<b>112,366.00</b>	<b>686,960.73</b>	<b>8,975,161.77</b>	<b>4,029,026.19</b>	<b>0.00</b>	<b>13,993,126.39</b>
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
	<b>TOTAL COSTS</b>									<b>13,993,126.39</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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	311,346.29	2,388,142.80	0.00	1,337,920.88	1,796,333.99	20,912,143.57	28,275,633.30		55,021,520.83
2000-2999	Classified Salaries	1,298,318.39	0.00	0.00	178,118.53	591,467.09	9,155,759.17	5,830,714.05		17,054,377.23
3000-3999	Employee Benefits	897,096.48	1,038,149.92	0.00	761,269.52	1,396,083.30	17,626,305.70	17,284,466.88		39,003,371.80
4000-4999	Books and Supplies	39,346.76	0.00	0.00	35,915.39	32,050.30	1,493,367.39	136,517.54		1,737,197.38
5000-5999	Services and Other Operating Expenditures	10,332,993.68	22,199.97	0.00	84,772.20	74,604.06	4,637,756.03	2,564,899.86		17,717,225.80
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	12,879,101.60	3,448,492.69	0.00	2,397,996.52	3,890,538.74	53,825,331.86	54,092,231.63	0.00	130,533,693.04
7310	Transfers of Indirect Costs	4,296,914.96	0.00	0.00	92,043.53	0.00	0.00	18,627.00		4,407,585.49
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)	12,667,660.86								12,667,660.86
	Total Indirect Costs	4,296,914.96	0.00	0.00	92,043.53	0.00	0.00	18,627.00	0.00	4,407,585.49
	TOTAL BEFORE OBJECT 8980	17,176,016.56	3,448,492.69	0.00	2,490,040.05	3,890,538.74	53,825,331.86	54,110,858.63	0.00	134,941,278.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									134,941,278.53
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	3,741.40	0.00	0.00	450,246.86	75,441.80	517,013.79	2,312,973.76		3,359,417.61
2000-2999	Classified Salaries	276,935.54	0.00	0.00	27,460.94	0.00	20,850.69	1,017,830.32		1,343,077.49
3000-3999	Employee Benefits	159,581.46	0.00	0.00	184,891.24	14,077.22	146,560.34	671,127.74		1,176,238.00
4000-4999	Books and Supplies	377.70	0.00	0.00	15,000.81	0.00	133,080.62	17,799.94		166,259.07
5000-5999	Services and Other Operating Expenditures	10,017,534.68	0.00	0.00	7,647.65	698.45	11,113.77	40,106.88		10,077,101.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,458,170.78	0.00	0.00	685,247.50	90,217.47	828,619.21	4,059,838.64	0.00	16,122,093.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	27,212.03	0.00	0.00	0.00		27,212.03
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	27,212.03	0.00	0.00	0.00	0.00	27,212.03
	TOTAL BEFORE OBJECT 8980	10,458,170.78	0.00	0.00	712,459.53	90,217.47	828,619.21	4,059,838.64	0.00	16,149,305.63
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)									71,340,470.50
	TOTAL COSTS									87,489,776.13

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

**SELPA:** Fresno Unified (BQ)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

SELPA: Fresno Unified (BQ)

**SECTION 2**

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

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

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

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

<b>If (b) is greater than (a).</b>		
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)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
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)	<u>0.00</u>	(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: Fresno Unified (BQ)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	155,376,248.00		
b. Less: Expenditures paid from federal sources	16,214,146.00		
c. Expenditures paid from state and local sources	139,162,102.00	134,941,278.53	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		134,941,278.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	139,162,102.00	134,941,278.53	4,220,823.47

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

	Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	155,376,248.00		
b. Less: Expenditures paid from federal sources	16,214,146.00		
c. Expenditures paid from state and local sources	139,162,102.00	134,941,278.53	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		134,941,278.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	139,162,102.00	134,941,278.53	
d. Special education unduplicated pupil count	8706	8706	
e. Per capita state and local expenditures (A2c/A2d)	15,984.62	15,499.80	484.82

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: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	92,759,501.00	87,489,776.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		87,489,776.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>92,759,501.00</u>	<u>87,489,776.13</u>	<u>5,269,724.87</u>

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

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	92,759,501.00	87,489,776.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		87,489,776.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>92,759,501.00</u>	<u>87,489,776.13</u>	
b. Special education unduplicated pupil count	<u>8,706</u>	<u>8,706</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,654.66</u>	<u>10,049.37</u>	<u>605.29</u>

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.**

Kim Kelstrom  
Contact Name

559-457-3907  
Telephone Number

Executive Officer, Fiscal Services  
Title

Kim.Kelstrom@fresnounified.org  
Email Address

**FRESNO UNIFIED SCHOOL DISTRICT  
2018/19 Year-End  
Budget Revision**

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 4, 2019

FUND: **Restricted General Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	87,196,143	96,296,616	96,023,019	(273,597)
2000	Classified Salaries	42,247,921	44,050,256	45,136,840	1,086,584
3000	Employee Benefits	94,089,447	97,324,607	96,190,979	(1,133,628)
4000	Books and Supplies	17,835,383	30,064,798	31,627,543	1,562,745
5000	Services and Other Operating	36,560,360	30,492,852	30,906,175	413,323
6000	Capital Outlay	7,177,450	15,690,639	17,966,687	2,276,048
7000	Other Outgo	1,550,000	1,950,000	1,950,000	0
	<b>TOTAL BEFORE INDIRECT</b>	286,656,704	315,869,768	319,801,243	3,931,475
7300	INDIRECT COSTS	9,801,248	10,762,448	10,548,711	(213,737)
	<b>TOTAL APPROPRIATIONS</b>	296,457,952	326,632,216	330,349,954	3,717,738
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	86,132,620	104,126,493	106,526,493	2,400,000
	STATE REVENUES	90,380,913	94,357,250	95,255,824	898,574
	LOCAL REVENUES	5,132,030	6,226,873	6,646,037	419,164
	OTHER SOURCES	99,127,829	105,045,981	105,045,981	0
	<b>TOTAL REVENUES</b>	280,773,392	309,756,597	313,474,335	3,717,738
	Beginning Fund Balance	15,684,561	16,875,619	16,875,619	0
	Change to Fund Balance	(15,684,560)	(16,875,619)	(16,875,619)	0
	Ending Fund Balance	1	0	0	0

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 4, 2019

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	3,047,168	2,954,724	2,954,724	0
2000	Classified Salaries	1,534,648	1,463,724	1,463,724	0
3000	Employee Benefits	2,356,377	2,292,927	2,292,927	0
4000	Books and Supplies	424,782	326,921	663,042	336,121
5000	Services and Other Operating	961,176	930,383	930,383	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	<b>8,324,151</b>	<b>7,968,679</b>	<b>8,304,800</b>	<b>336,121</b>
7300	INDIRECT COSTS	232,380	239,337	239,337	0
	<b>TOTAL APPROPRIATIONS</b>	<b>8,556,531</b>	<b>8,208,016</b>	<b>8,544,137</b>	<b>336,121</b>
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,123,085	1,098,246	1,098,246	0
	STATE REVENUES	5,838,135	5,734,765	6,070,886	336,121
	LOCAL REVENUES	1,162,164	886,742	886,742	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>8,123,384</b>	<b>7,719,753</b>	<b>8,055,874</b>	<b>336,121</b>
	Beginning Fund Balance	547,205	605,313	605,313	0
	Change to Fund Balance	(433,147)	(488,263)	(488,263)	0
	Ending Fund Balance	114,058	117,050	117,050	0

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 4, 2019

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	5,622,773	5,622,773	5,643,985	21,212
2000	Classified Salaries	3,621,399	3,677,568	3,677,568	0
3000	Employee Benefits	5,506,288	5,509,597	5,855,302	345,705
4000	Books and Supplies	34,869	708,819	708,819	0
5000	Services and Other Operating	139,819	1,114,187	1,114,187	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	14,925,148	16,632,944	16,999,861	366,917
7300	INDIRECT COSTS	612,519	697,926	700,070	2,144
	<b>TOTAL APPROPRIATIONS</b>	15,537,667	17,330,870	17,699,931	369,061
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	421,849	1,392,049	1,409,910	17,861
	STATE REVENUES	15,097,818	15,642,321	15,972,309	329,988
	LOCAL REVENUES	18,000	296,500	317,712	21,212
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	15,537,667	17,330,870	17,699,931	369,061
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 4, 2019

FUND: **Workers Compensation Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	501,483	501,483	501,483	0
3000	Employee Benefits	247,720	247,720	247,720	0
4000	Books and Supplies	6,000	6,000	6,000	0
5000	Services and Other Operating	4,559,726	4,559,726	5,527,832	968,106
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	5,314,929	5,314,929	6,283,035	968,106
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	5,314,929	5,314,929	6,283,035	968,106
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	5,313,983	5,313,983	5,313,983	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	5,313,983	5,313,983	5,313,983	0
	Beginning Fund Balance	(6,635,176)	24,853,629	24,853,629	0
	Change to Fund Balance	(946)	(946)	(969,052)	(968,106)
	Ending Fund Balance	(6,636,122)	24,852,683	23,884,577	(968,106)

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 4, 2019

FUND: **Health Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	443,975	410,410	382,950	(27,460)
3000	Employee Benefits	250,126	214,817	212,286	(2,531)
4000	Books and Supplies	23,191	19,870	38,109	18,239
5000	Services and Other Operating	151,910,625	158,189,721	171,784,149	13,597,684
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	<b>TOTAL BEFORE INDIRECT</b>	<b>154,627,917</b>	<b>160,834,818</b>	<b>174,417,494</b>	<b>13,585,932</b>
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	<b>154,627,917</b>	<b>160,834,818</b>	<b>174,417,494</b>	<b>13,585,932</b>
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	164,549,820	174,010,352	175,642,345	1,631,993
	OTHER SOURCES	671,056	574,392	574,392	0
	<b>TOTAL REVENUES</b>	<b>165,220,876</b>	<b>174,584,744</b>	<b>176,216,737</b>	<b>1,631,993</b>
	Beginning Fund Balance	15,337,099	24,853,629	24,853,629	0
	Change to Fund Balance	10,592,959	13,749,926	1,799,243	(11,953,939)
	Ending Fund Balance	25,930,058	38,603,555	26,652,872	(11,953,939)



**FRESNO UNIFIED SCHOOL DISTRICT**  
**2019/20 Gann Limit**  
**Resolution 19-19**

BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA

RESOLUTION NO. 19-19  
(Proposition 4, 1979)

RESOLUTION FOR ADOPTION)  
OF THE GANN AMENDMENT )

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the Fresno Unified School District must establish a revised Gann limit for the 2018/19 fiscal year and a projected Gann Limit for the 2019/20 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2018/19 and 2019/20 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2018/19 and 2019/20 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 4<sup>th</sup> day of September, 2019 by the following vote:

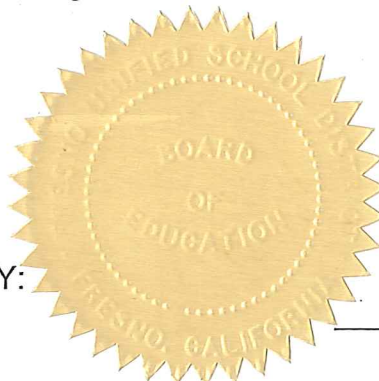
AYES: 4

NOES: 0

ABSENT: 3

CERTIFIED AS A TRUE COPY:

Carol Mills  
Carol Mills, J.D., Clerk  
Board of Education



09-04-19  
Date