

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM B-12

BOARD MEETING DATE:
September 5, 2018

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Approve
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TITLE AND SUBJECT: Approve the 2017/18 Unaudited Actual Financial Report, 2017/18 Year-End Budget Revision and 2018/19 Gann Limit

DESCRIPTION/DISCUSSION: Staff will present, and the Board of Education will discuss and approve the following three items: 2017/18 Unaudited Actual Financial Report, 2017/18 Year-End Budget Revision and the 2018/19 Gann Limit Resolution.

1) The 2017/18 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, 2018. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.

2) The 2017/18 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 were supported by available district funds.

3) 2018/19 Gann Limit Resolution No. 18-04 for adoption of the district's Gann Appropriation Limit for fiscal year 2018/19. 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 2017/18 year-end actuals reflect the district's reserve at \$82.57 million, which is above the state minimum required level.

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DATA REVIEWED BY:	PHONE: (559)
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required)</i> <i>Ruth Quinto</i>	SUPERINTENDENT APPROVAL: <i>Robert L. Miller</i>

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

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds decreased from the estimated actuals by \$300,000 due to two main factors: The State decreased the funding gap percentage in June 2018 from 44.97% to 42.97% equating to (\$1.0) million and an increase in ADA equating to \$700,000.
2. **State Income** – The State revenue increased from the estimated actuals by approximately \$500,000 in the Unrestricted General Fund due to an increase in lottery funding received in June 2018.
3. **Local Income** – The Local revenue increased from the estimated actuals by approximately \$600,000 in the Unrestricted General Fund due to two main factors: An increase in interest income of \$400,000 and reimbursement of \$200,000.
4. **Expenditures and Contributions – Unrestricted General Fund** – One-time facility maintenance projects and textbook adoptions were lower than estimated (as previously included in the 2018/19 Adopted Budget) by approximately \$8.1 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 2018/19 Adopted Budget, (Revision No 2).

Additionally, actual expenditures and contributions were approximately \$5.2 million lower than estimated projections. The main factors are as follows:

- \$2.5 million – one-time savings in the area of Technology (network equipment purchases and internet access district-wide)
- \$1.4 million – school site and department expenditures lower than anticipated
- \$1.3 million – salary savings from authorized but vacant positions

For these \$5.2 million in one-time savings, the Superintendent recommends to assign fund balance as follows: \$478,000 for Phase I fitness/weight room equipment purchases; and, \$4,722,000 for implementation of future school supports. These items will be appropriated in a future budget revision.

In addition to the items discussed above, the following information is provided:

Unrestricted Contributions Towards Restricted Programs – Below is a list of the district’s unrestricted contributions to the following programs in 2017/18:

Restricted Program	General Fund Contribution
Medi-Cal	\$1,487,472
Ongoing & Major Maintenance Account	24,021,588
Special Education – Mental Health	761,556
Special Education – Infant Program	330,360
Special Education	62,987,525
Transportation Grants	61,987
Total	\$89,650,488

Restricted General Fund – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$16.9 million as reflected in the chart below.

Restricted Entitlement Funds	Ending Balance 2017/18
Clean Energy Act	\$15,325,102
College Readiness Block Grant	1,550,517
Total	\$16,875,619

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the change in the reserve levels for 2017/18.

Reserve Type (in millions)	Recommended Level	7/1/2017	Change	6/30/2018	6/30/2019
Unrestricted General Fund	\$82.03 ⁽²⁾	\$81.82	\$5.96	\$82.57	\$83.57 ⁽⁵⁾
Workers' Compensation	\$37.74 ⁽³⁾	\$28.37	\$2.74	\$31.11	\$28.58 ⁽³⁾
General Liability	\$1.39 ⁽³⁾	\$1.32	\$0.07	\$1.39	\$1.46 ⁽³⁾
Health Fund IBNP ⁽¹⁾	\$19.23 ⁽³⁾	\$18.7	\$0.44	\$19.23	\$19.77 ⁽⁵⁾
Other Post-Employment Benefits (OPEB)	\$979.42 ⁽³⁾	\$36.36	\$5.72	\$42.08	\$48.00 ⁽⁵⁾
Health Fund Unencumbered	\$23.70 ⁽⁴⁾	\$8.81	\$16.04	\$24.85	\$35.45 ⁽⁵⁾

⁽¹⁾ IBNP is an acronym for "Incurred But Not Paid" claims.

⁽²⁾ Represents the 2017/18 reserve level for economic uncertainties presented to the Board in May 2018.

⁽³⁾ Recommended level is provided by actuarial study.

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

⁽⁵⁾ Reserve levels incorporate the same factors as presented to the Board in May 2018 utilizing 2017/18 actuals. In addition, Unrestricted General Fund assumes \$47.65 million one-time funds are not spent.

Other Funds' Ending Balances for 2017/18 – In addition to the General Fund information provided on the previous page, the following information is provided on the district's other fund types:

Other Funds	Beginning Fund Balance 2017/18	Net Change	Ending Fund Balance 2017/18
Adult Education	\$1,077,480	(\$472,167)	\$605,313
Child Development	\$0	\$0	\$0
Cafeteria	\$16,523,186	\$3,040,219	\$19,563,405
Deferred Maintenance	\$0	\$0	\$0
County School Facilities	\$17,495,549	\$30,279,451	\$47,775,000
Adult Education Building	\$2,229,779	\$39,261	\$2,269,040
Measure Q Series E	\$31,750,797	(\$31,750,797)	\$0
Measure Q Series F	\$30,332,384	(\$722,944)	\$29,609,440
Measure X Series A	\$0	\$48,984,267	\$48,984,267
Capital Facilities (Developer Fees)	\$1,304,575	(\$753,632)	\$550,943
Special Reserve 1977/87 Measure A	\$5,306,081	(\$266,062)	\$5,040,019
Bond Interest & Redemption	\$159,659,824	\$784,813	\$160,444,637
1977/87 Tax Override	\$0	\$0	\$0
Health Benefits	\$8,808,354	\$16,045,275	\$24,853,629
Liability	\$953,438	(\$291,604)	\$661,834
Workers' Compensation	(\$7,779,139)	\$1,143,963	(\$6,635,176)
Defined Benefits Plan	\$9,832,300	\$515,947	\$10,348,247
Post-Retirement Health Fund	\$36,358,826	\$5,717,818	\$42,076,644

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

Charter Schools	Beginning Fund Balance 2017/18	Net Change	Ending Fund Balance 2017/18
Aspen Meadow Charter ⁽¹⁾	\$17,942	\$103,296	\$121,238
Aspen Valley Preparatory Academy ⁽²⁾	\$1,009,323	\$122,394	\$1,131,717
Carter G. Woodson Public Charter	\$768,260	\$4,454	\$772,714
Morris E. Dailey Charter	\$2,204,498	\$673,024	\$2,877,522
Kepler Neighborhood ⁽³⁾	\$1,016,409	\$98,838	\$1,115,247
School of Unlimited Learning	\$616,343	\$14,357	\$601,986
Sierra Charter	\$2,641,197	(\$64,007)	\$2,577,190
University High	\$3,020,749	(\$131,597)	\$2,889,152

(1) Aspen Meadow Charter beginning balance was restated. Previously reported at \$22,105.

(2) Aspen Valley Preparatory Academy beginning balance was restated. Previously reported at \$1,011,065.

(3) Kepler Neighborhood beginning balance was restated. Previously reported at \$1,001,475. On June 21, 2018, the Fresno County Superintendent of Schools took action to approve Kepler Neighborhood School's charter and assume fiscal oversight.

2017/18 Year-End Budget Revision

The 2017/18 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. A year-end budget revision for the Child Development Fund, Building Funds for Measure X Series A, Bond Interest and Redemption Funds, Liability Fund, and Post-Retirement Health Fund are submitted for the Board's consideration.

2018/19 Gann Limit

Included in the Board binders is Resolution No. 18-04 for adopting the district's Gann Appropriation Limit for fiscal year 2018/19. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2018. Each year the district must approve an 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
2017/18 Unaudited Actuals**

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	\$ 147,886,263	\$ 738,967,273	\$ 663,442,333	\$ (91,114,729)	\$ 132,296,473
General Fund Restricted	\$ 7,928,574	\$ 177,580,176	\$ 258,283,619	\$ 89,650,488	\$ 16,875,619
Total General Fund	\$ 155,814,837	\$ 916,547,448	\$ 921,725,952	\$ (1,464,241)	\$ 149,172,092
Adult Education Fund	\$ 1,077,479	\$ 8,408,808	\$ 8,880,974	\$ -	\$ 605,313
Child Development Fund	\$ -	\$ 15,556,940	\$ 15,556,940	\$ -	\$ -
Cafeteria Fund	\$ 16,523,186	\$ 53,529,213	\$ 50,488,993	\$ -	\$ 19,563,405
Deferred Maintenance Fund	\$ -	\$ 5,200	\$ 4,635,642	\$ 4,630,441	\$ -
Developer Fee Fund	\$ 1,304,575	\$ 1,334,443	\$ 2,048,609	\$ (39,465)	\$ 550,943
Adult Education Building Fund	\$ 2,229,778	\$ 39,261	\$ -	\$ -	\$ 2,269,040
Measure Q Series E Building Fund	\$ 31,750,797	\$ 510,463	\$ 21,750	\$ (32,239,510)	\$ -
Measure Q Series F Building Fund	\$ 30,332,384	\$ 534,084	\$ -	\$ (1,257,028)	\$ 29,609,440
Measure X Series A Building Fund	\$ -	\$ 92,221	\$ 367,593	\$ 49,259,639	\$ 48,984,267
Total Building Funds	\$ 64,312,959	\$ 1,176,029	\$ 389,343	\$ 15,763,101	\$ 80,862,747
County School Facility Fund	\$ 17,495,549	\$ 34,881,235	\$ 44,572,457	\$ 39,970,673	\$ 47,775,000
Special Reserve for Capital Outlay	\$ 5,306,081	\$ 86,614	\$ 352,675	\$ -	\$ 5,040,019
Total Bond Int and Redemption	\$ 159,659,824	\$ 42,595,651	\$ 44,202,931	\$ 2,392,093	\$ 160,444,637
1977/78 Tax Override Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Health Fund	\$ 8,808,354	\$ 158,262,611	\$ 140,217,337	\$ (2,000,000)	\$ 24,853,629
Liability Fund	\$ 953,438	\$ 5,449,286	\$ 5,740,891	\$ -	\$ 661,834
Workers' Compensation Fund	\$ (7,779,139)	\$ 9,370,644	\$ 8,226,682	\$ -	\$ (6,635,176)
Defined Benefits Fund	\$ 9,832,300	\$ 1,490,024	\$ 974,077	\$ -	\$ 10,348,247
Total Internal Service Funds	\$ 11,814,954	\$ 174,572,566	\$ 155,158,987	\$ (2,000,000)	\$ 29,228,533
Post Retirement Fund	\$ 36,358,826	\$ 2,250,968	\$ 33,150	\$ 3,500,000	\$ 42,076,644
TOTALS	\$ 469,668,271	\$ 1,250,945,115	\$ 1,248,046,654	\$ 62,752,601	\$ 535,319,333

Charter Schools

	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance	Actual ADA
Aspen Meadow	\$ 17,942	\$ 1,877,386	\$ 1,774,089	\$ -	\$ 121,238	116.14
Aspen Valley Preparatory Academy	\$ 1,009,323	\$ 4,621,475	\$ 4,499,081	\$ -	\$ 1,131,717	372.67
Carter G Woodson Public Charter	\$ 768,260	\$ 4,541,413	\$ 4,536,959	\$ -	\$ 772,714	320.13
Kepler	\$ 1,016,409	\$ 4,575,129	\$ 4,476,291	\$ -	\$ 1,115,247	427.60
Morris E Dailey Charter	\$ 2,204,498	\$ 3,624,902	\$ 2,951,878	\$ -	\$ 2,877,522	387.36
School of Unlimited Learning	\$ 616,343	\$ 2,223,737	\$ 2,238,094	\$ -	\$ 601,986	151.00
Sierra Charter	\$ 2,641,197	\$ 4,941,040	\$ 5,005,047	\$ -	\$ 2,577,190	412.40
University High	\$ 3,020,749	\$ 5,379,786	\$ 5,511,383	\$ -	\$ 2,889,152	478.19

Fresno Unified School District
2017/18 Unaudited Actual Report

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	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	G	
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:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	698,451,620.36	0.00	698,451,620.36	749,053,857.00	0.00	749,053,857.00	7.2%
2) Federal Revenue		8100-8299	47,296.88	78,023,766.82	78,071,063.70	0.00	86,132,620.00	86,132,620.00	10.3%
3) Other State Revenue		8300-8599	26,913,630.56	95,854,350.63	122,767,981.19	36,695,203.00	90,380,913.00	127,076,116.00	3.5%
4) Other Local Revenue		8600-8799	13,554,724.85	3,702,058.26	17,256,783.11	9,246,657.00	5,132,030.00	14,378,687.00	-16.7%
5) TOTAL, REVENUES			738,967,272.65	177,580,175.71	916,547,448.36	794,995,717.00	181,645,563.00	976,641,280.00	6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	312,330,770.59	83,746,161.47	396,076,932.06	325,166,961.00	87,196,143.00	412,363,104.00	4.1%
2) Classified Salaries		2000-2999	83,007,674.15	41,854,052.12	124,861,726.27	86,561,495.00	42,247,921.00	128,809,416.00	3.2%
3) Employee Benefits		3000-3999	159,086,560.11	85,040,071.49	244,126,631.60	179,618,779.00	94,089,447.00	273,708,226.00	12.1%
4) Books and Supplies		4000-4999	39,958,932.60	16,502,779.23	56,461,711.83	43,139,747.00	17,835,383.00	60,975,130.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	70,507,658.38	20,949,435.39	91,457,093.77	74,154,504.00	36,560,360.00	110,714,864.00	21.1%
6) Capital Outlay		6000-6999	6,568,567.54	1,276,564.36	7,845,131.90	14,129,414.00	7,177,450.00	21,306,864.00	171.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,889,773.83	1,551,787.68	3,441,561.51	2,237,318.00	1,550,000.00	3,787,318.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,907,603.99)	7,362,767.46	(2,544,836.53)	(13,040,601.00)	9,801,248.00	(3,239,353.00)	27.3%
9) TOTAL, EXPENDITURES			663,442,333.21	258,283,619.20	921,725,952.41	711,967,617.00	296,457,952.00	1,008,425,569.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,524,939.44	(80,703,443.49)	(5,178,504.05)	83,028,100.00	(114,812,389.00)	(31,784,289.00)	513.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,465.38	4,630,441.15	4,669,906.53	28,920.00	3,356,409.00	3,385,329.00	-27.5%
b) Transfers Out		7600-7629	1,503,706.64	4,630,441.15	6,134,147.79	2,171,056.00	3,356,409.00	5,527,465.00	-9.9%
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	(89,650,487.97)	89,650,487.97	0.00	(99,127,829.00)	99,127,829.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,114,729.23)	89,650,487.97	(1,464,241.26)	(101,269,965.00)	99,127,829.00	(2,142,136.00)	46.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,589,789.79)	8,947,044.48	(6,642,745.31)	(18,241,865.00)	(15,684,560.00)	(33,926,425.00)	410.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
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)									
			147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
2) Ending Balance, June 30 (E + F1e)									
			132,296,472.85	16,875,618.73	149,172,091.58	114,054,607.85	1,191,058.73	115,245,666.58	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	84,214.56	0.00	84,214.56	0.00	0.00	0.00	-100.0%
Stores									
		9712	1,613,205.23	0.00	1,613,205.23	0.00	0.00	0.00	-100.0%
Prepaid Items									
		9713	374,792.47	0.00	374,792.47	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	16,875,619.13	16,875,619.13	0.00	1,191,059.13	1,191,059.13	-92.9%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	47,651,894.00	0.00	47,651,894.00	10,152,955.00	0.00	10,152,955.00	-78.7%
	0000	9780	11,324,955.00		11,324,955.00				
	0000	9780	6,000,000.00		6,000,000.00				
	0000	9780	6,000,000.00		6,000,000.00				
	0000	9780	10,031,705.00		10,031,705.00				
	0000	9780	3,315,514.00		3,315,514.00				
	0000	9780	1,098,752.00		1,098,752.00				
	0000	9780	1,000,000.00		1,000,000.00				
	0000	9780	720,000.00		720,000.00				
	0000	9780	685,712.00		685,712.00				
	0000	9780	178,625.00		178,625.00				
	0000	9780	182,650.00		182,650.00				
	0000	9780	614,211.00		614,211.00				
	0000	9780	76,567.00		76,567.00				
	0000	9780	56,233.00		56,233.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Goal 2 One-Time Funds	0000	9780	105,000.00		105,000.00				
Dual Immersion Facility Project	0000	9780	46,988.00		46,988.00				
Apprenticeship	0000	9780	14,982.00		14,982.00				
Ongoing Rountine Maintenance	0000	9780	1,000,000.00		1,000,000.00				
Fitness and Weight Room (Phase 1)	0000	9780	478,000.00		478,000.00				
School Supports	0000	9780	4,722,000.00		4,722,000.00				
CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbook Adoption	0000	9780				4,152,955.00		4,152,955.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	82,572,366.59	0.00	82,572,366.59	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.40)	(0.40)	103,901,652.85	(0.40)	103,901,652.45	#####

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	188,647,712.59	22,178,344.00	210,826,056.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	96,613.60	0.00	96,613.60				
c) in Revolving Cash Account		9130	84,214.56	0.00	84,214.56				
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	2,639,212.02	938,128.97	3,577,340.99				
4) Due from Grantor Government		9290	1,532,222.69	10,298,422.82	11,830,645.51				
5) Due from Other Funds		9310	5,756,592.34	0.00	5,756,592.34				
6) Stores		9320	1,613,205.23	0.00	1,613,205.23				
7) Prepaid Expenditures		9330	374,792.47	0.00	374,792.47				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			200,744,565.50	33,414,895.79	234,159,461.29				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	68,448,092.65	4,685,451.12	73,133,543.77				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	11,853,825.94	11,853,825.94				
6) TOTAL, LIABILITIES			68,448,092.65	16,539,277.06	84,987,369.71				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			132,296,472.85	16,875,618.73	149,172,091.58				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	541,502,264.00	0.00	541,502,264.00	608,358,702.00	0.00	608,358,702.00	12.3%
Education Protection Account State Aid - Current Year		8012	91,927,044.00	0.00	91,927,044.00	79,960,903.00	0.00	79,960,903.00	-13.0%
State Aid - Prior Years		8019	(27,697.63)	0.00	(27,697.63)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	581,655.20	0.00	581,655.20	581,655.00	0.00	581,655.00	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	369,086.67	0.00	369,086.67	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	56,324,249.53	0.00	56,324,249.53	56,277,664.00	0.00	56,277,664.00	-0.1%
Unsecured Roll Taxes		8042	2,890,758.34	0.00	2,890,758.34	2,890,758.00	0.00	2,890,758.00	0.0%
Prior Years' Taxes		8043	252,172.91	0.00	252,172.91	277,633.00	0.00	277,633.00	10.1%
Supplemental Taxes		8044	1,722,124.75	0.00	1,722,124.75	1,706,846.00	0.00	1,706,846.00	-0.9%
Education Revenue Augmentation Fund (ERAF)		8045	(1,663,055.77)	0.00	(1,663,055.77)	(2,475,194.00)	0.00	(2,475,194.00)	48.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,695,754.22	0.00	7,695,754.22	4,664,542.00	0.00	4,664,542.00	-39.4%
Penalties and Interest from Delinquent Taxes		8048	25,460.48	0.00	25,460.48	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	8,014.88	0.00	8,014.88	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%
Subtotal, LCFF Sources			701,607,831.58	0.00	701,607,831.58	752,243,509.00	0.00	752,243,509.00	7.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,156,211.22)	0.00	(3,156,211.22)	(3,189,652.00)	0.00	(3,189,652.00)	1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			698,451,620.36	0.00	698,451,620.36	749,053,857.00	0.00	749,053,857.00	7.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,265,121.00	13,265,121.00	0.00	13,265,121.00	13,265,121.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,208,483.91	2,208,483.91	0.00	2,181,675.00	2,181,675.00	-1.2%
Child Nutrition Programs		8220	0.00	1,887,682.80	1,887,682.80	0.00	2,028,618.00	2,028,618.00	7.5%
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	778,984.04	778,984.04	0.00	782,524.00	782,524.00	0.5%
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		48,957,936.68	48,957,936.68		56,024,452.00	56,024,452.00	14.4%
Title I, Part D, Local Delinquent Programs	3025	8290		93,909.83	93,909.83		0.00	0.00	-100.0%
Title II, Part A, Educator Quality	4035	8290		3,968,777.55	3,968,777.55		4,440,122.00	4,440,122.00	11.9%
Title III, Part A, Immigrant Education Program	4201	8290		67,627.92	67,627.92		79,914.00	79,914.00	18.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,840,013.54	1,840,013.54		1,502,420.00	1,502,420.00	-18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		1,219,944.00	1,219,944.00		825,000.00	825,000.00	-32.4%
Career and Technical Education	3500-3599	8290		988,265.00	988,265.00		906,516.00	906,516.00	-8.3%
All Other Federal Revenue	All Other	8290	47,296.88	2,747,020.55	2,794,317.43	0.00	4,096,258.00	4,096,258.00	46.6%
TOTAL, FEDERAL REVENUE			47,296.88	78,023,766.82	78,071,063.70	0.00	86,132,620.00	86,132,620.00	10.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		36,306,553.00	36,306,553.00		37,721,826.00	37,721,826.00	3.9%
Prior Years	6500	8319		15,920.00	15,920.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,167,128.00	1,167,128.00	0.00	1,167,128.00	1,167,128.00	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	12,333,183.00	0.00	12,333,183.00	25,449,272.00	0.00	25,449,272.00	106.3%
Lottery - Unrestricted and Instructional Materials		8560	10,732,454.67	4,167,327.18	14,899,781.85	10,109,186.00	3,323,568.00	13,432,754.00	-9.8%
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		4,125,672.10	4,125,672.10		4,125,672.00	4,125,672.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		11,611,327.00	11,611,327.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,602,730.67	1,602,730.67		6,542,575.00	6,542,575.00	308.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,847,992.89	36,857,692.68	40,705,685.57	1,136,745.00	37,500,144.00	38,636,889.00	-5.1%
TOTAL, OTHER STATE REVENUE			26,913,630.56	95,854,350.63	122,767,981.19	36,695,203.00	90,380,913.00	127,076,116.00	3.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	326,762.23	326,762.23	0.00	1,551,452.00	1,551,452.00	374.8%
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	56,378.99	0.00	56,378.99	42,527.00	0.00	42,527.00	-24.6%
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	536,406.06	0.00	536,406.06	395,906.00	0.00	395,906.00	-26.2%
Interest		8660	3,222,454.64	0.00	3,222,454.64	2,000,000.00	0.00	2,000,000.00	-37.9%
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	891,487.17	0.00	891,487.17	906,135.00	0.00	906,135.00	1.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,847,997.99	3,375,296.03	12,223,294.02	5,902,089.00	3,580,578.00	9,482,667.00	-22.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,554,724.85	3,702,058.26	17,256,783.11	9,246,657.00	5,132,030.00	14,378,687.00	-16.7%
TOTAL, REVENUES			738,967,272.65	177,580,175.71	916,547,448.36	794,995,717.00	181,645,563.00	976,641,280.00	6.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	256,663,759.00	55,753,269.64	312,417,028.64	267,424,892.00	57,833,035.00	325,257,927.00	4.1%
Certificated Pupil Support Salaries		1200	14,923,858.15	11,874,950.19	26,798,808.34	16,516,792.00	11,992,606.00	28,509,398.00	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	36,488,579.55	6,050,522.23	42,539,101.78	37,884,942.00	6,204,879.00	44,089,821.00	3.6%
Other Certificated Salaries		1900	4,254,573.89	10,067,419.41	14,321,993.30	3,340,335.00	11,165,623.00	14,505,958.00	1.3%
TOTAL, CERTIFICATED SALARIES			312,330,770.59	83,746,161.47	396,076,932.06	325,166,961.00	87,196,143.00	412,363,104.00	4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,958,444.13	21,166,219.60	28,124,663.73	5,832,442.00	21,152,500.00	26,984,942.00	-4.1%
Classified Support Salaries		2200	41,417,429.81	14,751,003.33	56,168,433.14	44,031,951.00	15,186,243.00	59,218,194.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	8,550,304.48	2,080,541.92	10,630,846.40	9,292,516.00	2,170,406.00	11,462,922.00	7.8%
Clerical, Technical and Office Salaries		2400	24,064,296.50	3,246,421.08	27,310,717.58	25,765,238.00	3,052,314.00	28,817,552.00	5.5%
Other Classified Salaries		2900	2,017,199.23	609,866.19	2,627,065.42	1,639,348.00	686,458.00	2,325,806.00	-11.5%
TOTAL, CLASSIFIED SALARIES			83,007,674.15	41,854,052.12	124,861,726.27	86,561,495.00	42,247,921.00	128,809,416.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	42,534,427.91	40,082,244.69	82,616,672.60	52,475,960.00	44,814,355.00	97,290,315.00	17.8%
PERS		3201-3202	11,019,071.15	5,529,281.81	16,548,352.96	14,235,703.00	6,778,960.00	21,014,663.00	27.0%
OASDI/Medicare/Alternative		3301-3302	10,181,761.28	4,168,394.26	14,350,155.54	10,865,897.00	4,303,571.00	15,169,468.00	5.7%
Health and Welfare Benefits		3401-3402	60,950,525.57	22,806,175.17	83,756,700.74	63,349,699.00	23,853,997.00	87,203,696.00	4.1%
Unemployment Insurance		3501-3502	190,319.04	60,349.74	250,668.78	205,496.00	64,285.00	269,781.00	7.6%
Workers' Compensation		3601-3602	6,231,965.03	1,990,369.24	8,222,334.27	4,132,807.00	1,273,201.00	5,406,008.00	-34.3%
OPEB, Allocated		3701-3702	27,388,512.55	10,240,868.85	37,629,381.40	33,839,737.00	12,781,481.00	46,621,218.00	23.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	589,977.58	162,387.73	752,365.31	513,480.00	219,597.00	733,077.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			159,086,560.11	85,040,071.49	244,126,631.60	179,618,779.00	94,089,447.00	273,708,226.00	12.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,894,061.69	1,866,643.97	6,760,705.66	7,175,003.00	1,388,692.00	8,563,695.00	26.7%
Books and Other Reference Materials		4200	987,029.52	1,918,497.64	2,905,527.16	1,433,704.00	2,922,973.00	4,356,677.00	49.9%
Materials and Supplies		4300	20,855,991.03	9,675,856.49	30,531,847.52	21,801,361.00	10,764,488.00	32,565,849.00	6.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	13,212,536.17	1,221,275.01	14,433,811.18	12,724,679.00	812,754.00	13,537,433.00	-6.2%
Food		4700	9,314.19	1,820,506.12	1,829,820.31	5,000.00	1,946,476.00	1,951,476.00	6.6%
TOTAL, BOOKS AND SUPPLIES			39,958,932.60	16,502,779.23	56,461,711.83	43,139,747.00	17,835,383.00	60,975,130.00	8.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,153,887.71	10,399,423.19	30,553,310.90	17,272,281.00	8,029,681.00	25,301,962.00	-17.2%
Travel and Conferences		5200	1,733,175.84	1,357,326.48	3,090,502.32	2,084,115.00	1,238,742.00	3,322,857.00	7.5%
Dues and Memberships		5300	137,207.60	3,864.00	141,071.60	135,531.00	3,100.00	138,631.00	-1.7%
Insurance		5400 - 5450	3,663,858.44	1,165,071.64	4,828,930.08	3,823,034.00	1,197,511.00	5,020,545.00	4.0%
Operations and Housekeeping Services		5500	22,015,287.79	57,321.24	22,072,609.03	23,355,917.00	65,184.00	23,421,101.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,817,250.62	1,820,714.62	7,637,965.24	5,249,967.00	3,464,108.00	8,714,075.00	14.1%
Transfers of Direct Costs		5710	(1,877,773.78)	1,877,773.78	0.00	(1,937,820.00)	1,937,820.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,133.20)	(1,388,725.81)	(1,389,859.01)	(72,855.00)	(1,599,960.00)	(1,672,815.00)	20.4%
Professional/Consulting Services and Operating Expenditures		5800	17,016,142.59	5,637,795.75	22,653,938.34	22,169,837.00	22,200,717.00	44,370,554.00	95.9%
Communications		5900	1,849,754.77	18,870.50	1,868,625.27	2,074,497.00	23,457.00	2,097,954.00	12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,507,658.38	20,949,435.39	91,457,093.77	74,154,504.00	36,560,360.00	110,714,864.00	21.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	51,222.00	0.00	51,222.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,456,598.65	565,375.89	2,021,974.54	12,892,081.00	6,728,781.00	19,620,862.00	870.4%
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	158,327.11	654,754.81	813,081.92	969,158.00	35,000.00	1,004,158.00	23.5%
Equipment Replacement		6500	4,902,419.78	56,433.66	4,958,853.44	268,175.00	413,669.00	681,844.00	-86.2%
TOTAL, CAPITAL OUTLAY			6,568,567.54	1,276,564.36	7,845,131.90	14,129,414.00	7,177,450.00	21,306,864.00	171.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,178.00	0.00	40,178.00	51,067.00	0.00	51,067.00	27.1%
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	941,644.69	1,551,787.68	2,493,432.37	1,252,283.00	1,550,000.00	2,802,283.00	12.4%
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	907,951.14	0.00	907,951.14	933,968.00	0.00	933,968.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,889,773.83	1,551,787.68	3,441,561.51	2,237,318.00	1,550,000.00	3,787,318.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,362,767.46)	7,362,767.46	0.00	(9,801,248.00)	9,801,248.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,544,836.53)	0.00	(2,544,836.53)	(3,239,353.00)	0.00	(3,239,353.00)	27.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,907,603.99)	7,362,767.46	(2,544,836.53)	(13,040,601.00)	9,801,248.00	(3,239,353.00)	27.3%
TOTAL, EXPENDITURES			663,442,333.21	258,283,619.20	921,725,952.41	711,967,617.00	296,457,952.00	1,008,425,569.00	9.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	39,465.38	4,630,441.15	4,669,906.53	28,920.00	3,356,409.00	3,385,329.00	-27.5%
(a) TOTAL, INTERFUND TRANSFERS IN			39,465.38	4,630,441.15	4,669,906.53	28,920.00	3,356,409.00	3,385,329.00	-27.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,503,706.64	4,630,441.15	6,134,147.79	2,171,056.00	3,356,409.00	5,527,465.00	-9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,503,706.64	4,630,441.15	6,134,147.79	2,171,056.00	3,356,409.00	5,527,465.00	-9.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(89,650,487.97)	89,650,487.97	0.00	(99,127,829.00)	99,127,829.00	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			(89,650,487.97)	89,650,487.97	0.00	(99,127,829.00)	99,127,829.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(91,114,729.23)	89,650,487.97	(1,464,241.26)	(101,269,965.00)	99,127,829.00	(2,142,136.00)	46.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	698,451,620.36	0.00	698,451,620.36	749,053,857.00	0.00	749,053,857.00	7.2%
2) Federal Revenue		8100-8299	47,296.88	78,023,766.82	78,071,063.70	0.00	86,132,620.00	86,132,620.00	10.3%
3) Other State Revenue		8300-8599	26,913,630.56	95,854,350.63	122,767,981.19	36,695,203.00	90,380,913.00	127,076,116.00	3.5%
4) Other Local Revenue		8600-8799	13,554,724.85	3,702,058.26	17,256,783.11	9,246,657.00	5,132,030.00	14,378,687.00	-16.7%
5) TOTAL, REVENUES			738,967,272.65	177,580,175.71	916,547,448.36	794,995,717.00	181,645,563.00	976,641,280.00	6.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		393,844,362.97	150,775,851.72	544,620,214.69	411,977,038.00	165,222,418.00	577,199,456.00	6.0%
2) Instruction - Related Services	2000-2999		83,670,716.87	34,326,765.95	117,997,482.82	91,036,471.00	36,815,317.00	127,851,788.00	8.4%
3) Pupil Services	3000-3999		58,146,712.60	33,169,722.36	91,316,434.96	59,324,860.00	33,852,702.00	93,177,562.00	2.0%
4) Ancillary Services	4000-4999		16,065,639.27	5,117,752.46	21,183,391.73	17,803,498.00	4,363,889.00	22,167,387.00	4.6%
5) Community Services	5000-5999		1,715,591.75	24,066.38	1,739,658.13	2,591,892.00	50,372.00	2,642,264.00	51.9%
6) Enterprise	6000-6999		1,892,324.34	43,780.00	1,936,104.34	2,347,064.00	70,509.00	2,417,573.00	24.9%
7) General Administration	7000-7999		29,389,963.03	7,757,374.71	37,147,337.74	29,517,395.00	10,255,824.00	39,773,219.00	7.1%
8) Plant Services	8000-8999		76,827,248.55	25,516,517.94	102,343,766.49	95,132,081.00	44,276,921.00	139,409,002.00	36.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,889,773.83	1,551,787.68	3,441,561.51	2,237,318.00	1,550,000.00	3,787,318.00	10.0%
10) TOTAL, EXPENDITURES			663,442,333.21	258,283,619.20	921,725,952.41	711,967,617.00	296,457,952.00	1,008,425,569.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,524,939.44	(80,703,443.49)	(5,178,504.05)	83,028,100.00	(114,812,389.00)	(31,784,289.00)	513.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,465.38	4,630,441.15	4,669,906.53	28,920.00	3,356,409.00	3,385,329.00	-27.5%
b) Transfers Out		7600-7629	1,503,706.64	4,630,441.15	6,134,147.79	2,171,056.00	3,356,409.00	5,527,465.00	-9.9%
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	(89,650,487.97)	89,650,487.97	0.00	(99,127,829.00)	99,127,829.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,114,729.23)	89,650,487.97	(1,464,241.26)	(101,269,965.00)	99,127,829.00	(2,142,136.00)	46.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,589,789.79)	8,947,044.48	(6,642,745.31)	(18,241,865.00)	(15,684,560.00)	(33,926,425.00)	410.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
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)			147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,886,262.64	7,928,574.25	155,814,836.89	132,296,472.85	16,875,618.73	149,172,091.58	-4.3%
2) Ending Balance, June 30 (E + F1e)			132,296,472.85	16,875,618.73	149,172,091.58	114,054,607.85	1,191,058.73	115,245,666.58	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	84,214.56	0.00	84,214.56	0.00	0.00	0.00	-100.0%
Stores		9712	1,613,205.23	0.00	1,613,205.23	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	374,792.47	0.00	374,792.47	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	16,875,619.13	16,875,619.13	0.00	1,191,059.13	1,191,059.13	-92.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Textbook Adoption	0000	9780	47,651,894.00	0.00	47,651,894.00	10,152,955.00	0.00	10,152,955.00	-78.7%
Design Science Facility	0000	9780	11,324,955.00		11,324,955.00				
CTE Facility	0000	9780	6,000,000.00		6,000,000.00				
High School Pools	0000	9780	6,000,000.00		6,000,000.00				
Portables	0000	9780	10,031,705.00		10,031,705.00				
Early Learning Restrooms	0000	9780	3,315,514.00		3,315,514.00				
Fresno High CTE Facility	0000	9780	1,098,752.00		1,098,752.00				
Common Core	0000	9780	1,000,000.00		1,000,000.00				
Extended Day	0000	9780	720,000.00		720,000.00				
Fresno High Royce Hall Upgrades	0000	9780	685,712.00		685,712.00				
Technology One-Time	0000	9780	178,625.00		178,625.00				
Donation	0000	9780	182,650.00		182,650.00				
		9780	614,211.00		614,211.00				

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Grant Project Support	0000	9780	76,567.00		76,567.00				
Saturday School	0000	9780	56,233.00		56,233.00				
Goal 2 One-Time Funds	0000	9780	105,000.00		105,000.00				
Dual Immersion Facility Project	0000	9780	46,988.00		46,988.00				
Apprenticeship	0000	9780	14,982.00		14,982.00				
Ongoing Routine Maintenance	0000	9780	1,000,000.00		1,000,000.00				
Fitness and Weight Room (Phase 1)	0000	9780	478,000.00		478,000.00				
School Supports	0000	9780	4,722,000.00		4,722,000.00				
CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbook Adoption	0000	9780				4,152,955.00		4,152,955.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	82,572,366.59	0.00	82,572,366.59	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.40)	(0.40)	103,901,652.85	(0.40)	103,901,652.45	#####

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
6230	California Clean Energy Jobs Act	15,325,101.86	1,138,393.86
7338	College Readiness Block Grant	1,550,517.27	52,665.27
Total, Restricted Balance		<u>16,875,619.13</u>	<u>1,191,059.13</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,178,570.48	1,123,085.00	-4.7%
3) Other State Revenue		8300-8599	6,116,712.53	5,838,135.00	-4.6%
4) Other Local Revenue		8600-8799	1,113,524.82	1,162,164.00	4.4%
5) TOTAL, REVENUES			8,408,807.83	8,123,384.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,018,738.90	3,047,168.00	0.9%
2) Classified Salaries		2000-2999	1,547,124.59	1,534,648.00	-0.8%
3) Employee Benefits		3000-3999	2,175,206.13	2,356,377.00	8.3%
4) Books and Supplies		4000-4999	742,328.50	424,782.00	-42.8%
5) Services and Other Operating Expenditures		5000-5999	1,164,473.46	961,176.00	-17.5%
6) Capital Outlay		6000-6999	5,915.95	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	227,186.70	232,380.00	2.3%
9) TOTAL, EXPENDITURES			8,880,974.23	8,556,531.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(472,166.40)	(433,147.00)	-8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(472,166.40)	(433,147.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,077,479.66	605,313.26	-43.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,077,479.66	605,313.26	-43.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,077,479.66	605,313.26	-43.8%
2) Ending Balance, June 30 (E + F1e)			605,313.26	172,166.26	-71.6%
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	1,249.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			422,468.44	95,153.44	-77.5%
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	181,595.82	77,012.82	-57.6%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,027,080.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,180.71		
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	144,251.91		
4) Due from Grantor Government		9290	1,195,851.49		
5) Due from Other Funds		9310	28,411.99		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,249.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,400,025.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	238,406.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,551,677.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,628.00		
6) TOTAL, LIABILITIES			1,794,711.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			605,313.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	269,136.00	191,485.00	-28.9%
All Other Federal Revenue	All Other	8290	909,434.48	931,600.00	2.4%
TOTAL, FEDERAL REVENUE			1,178,570.48	1,123,085.00	-4.7%
OTHER STATE REVENUE					
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 Block Grant Program	6391	8590	5,751,963.53	5,321,962.00	-7.5%
All Other State Revenue	All Other	8590	364,749.00	516,173.00	41.5%
TOTAL, OTHER STATE REVENUE			6,116,712.53	5,838,135.00	-4.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	264,221.57	291,303.00	10.2%
Interagency Services		8677	779,925.43	808,490.00	3.7%
Other Local Revenue					
All Other Local Revenue		8699	69,377.82	62,371.00	-10.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,113,524.82	1,162,164.00	4.4%
TOTAL, REVENUES			8,408,807.83	8,123,384.00	-3.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,008,554.77	2,005,131.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,008,028.84	1,041,037.00	3.3%
Other Certificated Salaries		1900	4,155.29	1,000.00	-75.9%
TOTAL, CERTIFICATED SALARIES			3,018,738.90	3,047,168.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	558,281.09	528,446.00	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	937,268.36	941,202.00	0.4%
Other Classified Salaries		2900	51,575.14	65,000.00	26.0%
TOTAL, CLASSIFIED SALARIES			1,547,124.59	1,534,648.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	602,423.06	700,638.00	16.3%
PERS		3201-3202	229,954.26	270,961.00	17.8%
OASDI/Medicare/Alternative		3301-3302	157,112.15	179,343.00	14.1%
Health and Welfare Benefits		3401-3402	760,517.87	741,683.00	-2.5%
Unemployment Insurance		3501-3502	2,206.46	2,301.00	4.3%
Workers' Compensation		3601-3602	73,080.38	45,816.00	-37.3%
OPEB, Allocated		3701-3702	342,101.15	404,433.00	18.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,810.80	11,202.00	43.4%
TOTAL, EMPLOYEE BENEFITS			2,175,206.13	2,356,377.00	8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	618,281.44	403,807.00	-34.7%
Noncapitalized Equipment		4400	124,047.06	12,975.00	-89.5%
TOTAL, BOOKS AND SUPPLIES			742,328.50	424,782.00	-42.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	176,225.00	132,285.00	-24.9%
Travel and Conferences		5200	78,564.65	59,618.00	-24.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	42,448.31	42,617.00	0.4%
Operations and Housekeeping Services		5500	280,687.25	313,600.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,961.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	123,486.47	82,731.00	-33.0%
Professional/Consulting Services and Operating Expenditures		5800	289,914.67	330,325.00	13.9%
Communications		5900	185.71	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,164,473.46	961,176.00	-17.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,915.95	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,915.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	227,186.70	232,380.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,186.70	232,380.00	2.3%
TOTAL, EXPENDITURES			8,880,974.23	8,556,531.00	-3.7%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,178,570.48	1,123,085.00	-4.7%
3) Other State Revenue		8300-8599	6,116,712.53	5,838,135.00	-4.6%
4) Other Local Revenue		8600-8799	1,113,524.82	1,162,164.00	4.4%
5) TOTAL, REVENUES			8,408,807.83	8,123,384.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,280,627.30	3,389,638.00	3.3%
2) Instruction - Related Services	2000-2999		4,036,104.06	3,589,575.00	-11.1%
3) Pupil Services	3000-3999		179,016.59	93,778.00	-47.6%
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		173,911.99	212,413.00	22.1%
7) General Administration	7000-7999		227,186.70	232,380.00	2.3%
8) Plant Services	8000-8999		984,127.59	1,038,747.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,880,974.23	8,556,531.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(472,166.40)	(433,147.00)	-8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(472,166.40)	(433,147.00)	-8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,077,479.66	605,313.26	-43.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,077,479.66	605,313.26	-43.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,077,479.66	605,313.26	-43.8%
2) Ending Balance, June 30 (E + F1e)			605,313.26	172,166.26	-71.6%
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	1,249.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			422,468.44	95,153.44	-77.5%
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	181,595.82	77,012.82	-57.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6371	CalWORKs for ROCP or Adult Education	150,835.00	55,116.00
6391	Adult Education Block Grant Program	271,633.44	40,037.44
Total, Restricted Balance		<u>422,468.44</u>	<u>95,153.44</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,814.48	421,849.00	1.9%
3) Other State Revenue		8300-8599	14,904,454.73	15,097,818.00	1.3%
4) Other Local Revenue		8600-8799	238,671.07	18,000.00	-92.5%
5) TOTAL, REVENUES			15,556,940.28	15,537,667.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,742,898.80	5,622,773.00	-2.1%
2) Classified Salaries		2000-2999	3,592,454.28	3,621,399.00	0.8%
3) Employee Benefits		3000-3999	5,171,989.55	5,506,288.00	6.5%
4) Books and Supplies		4000-4999	285,473.93	34,869.00	-87.8%
5) Services and Other Operating Expenditures		5000-5999	233,359.32	139,819.00	-40.1%
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	530,764.40	612,519.00	15.4%
9) TOTAL, EXPENDITURES			15,556,940.28	15,537,667.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	343,673.46		
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	4,552.53		
4) Due from Grantor Government		9290	256,130.50		
5) Due from Other Funds		9310	39,153.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			643,509.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30,411.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	613,097.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			643,509.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Unaudited Actuals
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	413,814.48	421,849.00	1.9%
TOTAL, FEDERAL REVENUE			413,814.48	421,849.00	1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	14,445,691.52	14,647,356.00	1.4%
All Other State Revenue	All Other	8590	458,763.21	450,462.00	-1.8%
TOTAL, OTHER STATE REVENUE			14,904,454.73	15,097,818.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,276.07	10,000.00	-34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,795.00	8,000.00	186.2%
Interagency Services		8677	220,600.00	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%
TOTAL, OTHER LOCAL REVENUE			238,671.07	18,000.00	-92.5%
TOTAL, REVENUES			15,556,940.28	15,537,667.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,345,797.54	4,851,623.00	-9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,856.03	133,516.00	-0.3%
Other Certificated Salaries		1900	263,245.23	637,634.00	142.2%
TOTAL, CERTIFICATED SALARIES			5,742,898.80	5,622,773.00	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,342,885.46	3,444,489.00	3.0%
Classified Support Salaries		2200	14,174.96	15,381.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	235,393.86	161,529.00	-31.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,592,454.28	3,621,399.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,205,380.56	1,295,833.00	7.5%
PERS		3201-3202	401,907.08	395,530.00	-1.6%
OASDI/Medicare/Alternative		3301-3302	333,569.16	314,442.00	-5.7%
Health and Welfare Benefits		3401-3402	2,110,441.58	2,194,878.00	4.0%
Unemployment Insurance		3501-3502	4,577.08	4,637.00	1.3%
Workers' Compensation		3601-3602	147,971.29	92,457.00	-37.5%
OPEB, Allocated		3701-3702	948,169.40	1,182,055.00	24.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,973.40	26,456.00	32.5%
TOTAL, EMPLOYEE BENEFITS			5,171,989.55	5,506,288.00	6.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	285,473.93	34,868.00	-87.8%
Noncapitalized Equipment		4400	0.00	1.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			285,473.93	34,869.00	-87.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,237.43	2.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	85,785.75	85,950.00	0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,464.90	2.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,249.23	3.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	59,614.72	53,862.00	-9.6%
Communications		5900	7.29	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			233,359.32	139,819.00	-40.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	530,764.40	612,519.00	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			530,764.40	612,519.00	15.4%
TOTAL, EXPENDITURES			15,556,940.28	15,537,667.00	-0.1%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,814.48	421,849.00	1.9%
3) Other State Revenue		8300-8599	14,904,454.73	15,097,818.00	1.3%
4) Other Local Revenue		8600-8799	238,671.07	18,000.00	-92.5%
5) TOTAL, REVENUES			15,556,940.28	15,537,667.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,052,575.97	12,554,115.00	4.2%
2) Instruction - Related Services	2000-2999		874,425.93	1,356,446.00	55.1%
3) Pupil Services	3000-3999		0.00	1.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,099,173.98	1,014,586.00	-51.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		530,764.40	612,519.00	15.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,556,940.28	15,537,667.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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			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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,944,724.60	50,291,792.00	2.8%
3) Other State Revenue		8300-8599	3,567,511.63	3,402,183.00	-4.6%
4) Other Local Revenue		8600-8799	1,016,976.80	995,982.00	-2.1%
5) TOTAL, REVENUES			53,529,213.03	54,689,957.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,177,390.15	13,193,669.00	0.1%
3) Employee Benefits		3000-3999	9,165,914.76	9,869,533.00	7.7%
4) Books and Supplies		4000-4999	23,039,225.87	30,388,709.00	31.9%
5) Services and Other Operating Expenditures		5000-5999	3,042,548.69	3,288,712.00	8.1%
6) Capital Outlay		6000-6999	277,028.52	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	1,786,885.43	2,394,454.00	34.0%
9) TOTAL, EXPENDITURES			50,488,993.42	59,135,077.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,040,219.61	(4,445,120.00)	-246.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,040,219.61	(4,445,120.00)	-246.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,523,185.82	19,563,405.43	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,523,185.82	19,563,405.43	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,523,185.82	19,563,405.43	18.4%
2) Ending Balance, June 30 (E + F1e)			19,563,405.43	15,118,285.43	-22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,044,022.51	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			18,519,382.92	15,118,285.43	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,175,377.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,030,569.00		
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	87,391.39		
4) Due from Grantor Government		9290	7,801,587.63		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,044,022.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,138,948.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,217,031.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,358,510.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,575,542.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,563,405.46		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,944,724.60	50,291,792.00	2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,944,724.60	50,291,792.00	2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,567,516.53	3,402,183.00	-4.6%
All Other State Revenue		8590	(4.90)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,567,511.63	3,402,183.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	124,492.68	362,285.00	191.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	421,857.78	286,830.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	470,626.34	346,867.00	-26.3%
TOTAL, OTHER LOCAL REVENUE			1,016,976.80	995,982.00	-2.1%
TOTAL, REVENUES			53,529,213.03	54,689,957.00	2.2%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,759,103.59	10,882,008.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	779,803.58	788,418.00	1.1%
Clerical, Technical and Office Salaries		2400	572,256.82	610,128.00	6.6%
Other Classified Salaries		2900	1,066,226.16	913,115.00	-14.4%
TOTAL, CLASSIFIED SALARIES			13,177,390.15	13,193,669.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,616,435.94	1,865,008.00	15.4%
OASDI/Medicare/Alternative		3301-3302	883,595.87	885,445.00	0.2%
Health and Welfare Benefits		3401-3402	4,411,108.54	4,477,409.00	1.5%
Unemployment Insurance		3501-3502	6,151.91	6,451.00	4.9%
Workers' Compensation		3601-3602	210,793.10	129,421.00	-38.6%
OPEB, Allocated		3701-3702	1,981,802.36	2,411,336.00	21.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,027.04	94,463.00	68.6%
TOTAL, EMPLOYEE BENEFITS			9,165,914.76	9,869,533.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,396,938.05	2,495,795.00	4.1%
Noncapitalized Equipment		4400	153,063.22	941,000.00	514.8%
Food		4700	20,489,224.60	26,951,914.00	31.5%
TOTAL, BOOKS AND SUPPLIES			23,039,225.87	30,388,709.00	31.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,256.90	33,100.00	36.5%
Dues and Memberships		5300	66,962.30	59,000.00	-11.9%
Insurance		5400-5450	122,555.60	120,347.00	-1.8%
Operations and Housekeeping Services		5500	586,405.94	717,662.00	22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,829,535.14	1,913,513.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	304,324.20	(147,776.00)	-148.6%
Professional/Consulting Services and Operating Expenditures		5800	79,779.43	562,866.00	605.5%
Communications		5900	28,729.18	30,000.00	4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,042,548.69	3,288,712.00	8.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	277,028.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			277,028.52	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,786,885.43	2,394,454.00	34.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,786,885.43	2,394,454.00	34.0%
TOTAL, EXPENDITURES			50,488,993.42	59,135,077.00	17.1%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,944,724.60	50,291,792.00	2.8%
3) Other State Revenue		8300-8599	3,567,511.63	3,402,183.00	-4.6%
4) Other Local Revenue		8600-8799	1,016,976.80	995,982.00	-2.1%
5) TOTAL, REVENUES			53,529,213.03	54,689,957.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		48,049,684.70	55,769,677.00	16.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		194,096.91	357,984.00	84.4%
7) General Administration	7000-7999		1,786,885.43	2,394,454.00	34.0%
8) Plant Services	8000-8999		458,326.38	612,962.00	33.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,488,993.42	59,135,077.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,040,219.61	(4,445,120.00)	-246.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,040,219.61	(4,445,120.00)	-246.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,523,185.82	19,563,405.43	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,523,185.82	19,563,405.43	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,523,185.82	19,563,405.43	18.4%
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	1,044,022.51	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	18,519,382.92	15,118,285.43	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	12,385,704.95	15,101,418.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	6,133,677.97	16,866.97
Total, Restricted Balance		<u>18,519,382.92</u>	<u>15,118,285.43</u>

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.37	0.00	-100.0%
5) TOTAL, REVENUES			5,200.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	470,924.29	405,373.00	-13.9%
5) Services and Other Operating Expenditures		5000-5999	4,164,717.23	6,424,217.00	54.3%
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			4,635,641.52	6,829,590.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,630,441.15)	(6,829,590.00)	47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,630,441.15	6,829,590.00	47.5%
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			4,630,441.15	6,829,590.00	47.5%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	943,135.78		
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	3,566.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	575,427.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,522,129.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,522,129.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,522,129.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,200.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,200.37	0.00	-100.0%
TOTAL, REVENUES			5,200.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	470,924.29	405,373.00	-13.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			470,924.29	405,373.00	-13.9%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	462.71	52.00	-88.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,588,172.21	5,596,108.00	56.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	228,797.33	389,023.00	70.0%
Professional/Consulting Services and Operating Expenditures		5800	347,284.98	439,034.00	26.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,164,717.23	6,424,217.00	54.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,635,641.52	6,829,590.00	47.3%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,630,441.15	6,829,590.00	47.5%
(a) TOTAL, INTERFUND TRANSFERS IN			4,630,441.15	6,829,590.00	47.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,630,441.15	6,829,590.00	47.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.37	0.00	-100.0%
5) TOTAL, REVENUES			5,200.37	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,635,641.52	6,829,590.00	47.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,635,641.52	6,829,590.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,630,441.15)	(6,829,590.00)	47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,630,441.15	6,829,590.00	47.5%
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			4,630,441.15	6,829,590.00	47.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,176,028.86	458,000.00	-61.1%
5) TOTAL, REVENUES			1,176,028.86	458,000.00	-61.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	389,342.54	36,000.00	-90.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			389,342.54	36,000.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			786,686.32	422,000.00	-46.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,601,114.00	25,242,384.00	-43.4%
2) Other Sources/Uses					
a) Sources		8930-8979	60,364,215.39	60,000,000.00	-0.6%
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			15,763,101.39	34,757,616.00	120.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,549,787.71	35,179,616.00	112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	64,312,959.34	80,862,747.05	25.7%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			64,312,959.34	80,862,747.05	25.7%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			64,312,959.34	80,862,747.05	25.7%
2) Ending Balance, June 30 (E + F1e)			80,862,747.05	116,042,363.05	43.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	80,862,747.05	116,042,363.05	43.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,904,283.91		
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	367,185.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.35		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			102,271,470.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,750.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,403,973.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,408,723.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			80,862,747.05		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	1,176,028.86	458,000.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,176,028.86	458,000.00	-61.1%
TOTAL, REVENUES			1,176,028.86	458,000.00	-61.1%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	389,342.54	36,000.00	-90.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,342.54	36,000.00	-90.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			389,342.54	36,000.00	-90.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	44,601,114.00	25,242,384.00	-43.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,601,114.00	25,242,384.00	-43.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	59,996,622.85	60,000,000.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	367,592.54	0.00	-100.0%
(c) TOTAL, SOURCES			60,364,215.39	60,000,000.00	-0.6%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			15,763,101.39	34,757,616.00	120.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,176,028.86	458,000.00	-61.1%
5) TOTAL, REVENUES			1,176,028.86	458,000.00	-61.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	389,342.54	36,000.00	-90.8%
10) TOTAL, EXPENDITURES			389,342.54	36,000.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			786,686.32	422,000.00	-46.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,601,114.00	25,242,384.00	-43.4%
2) Other Sources/Uses					
a) Sources		8930-8979	60,364,215.39	60,000,000.00	-0.6%
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			15,763,101.39	34,757,616.00	120.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,549,787.71	35,179,616.00	112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,312,959.34	80,862,747.05	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,312,959.34	80,862,747.05	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,312,959.34	80,862,747.05	25.7%
2) Ending Balance, June 30 (E + F1e)			80,862,747.05	116,042,363.05	43.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	80,862,747.05	116,042,363.05	43.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,334,442.71	508,180.00	-61.9%
5) TOTAL, REVENUES			1,334,442.71	508,180.00	-61.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,326.08	0.00	-100.0%
3) Employee Benefits		3000-3999	25,517.90	0.00	-100.0%
4) Books and Supplies		4000-4999	41,083.24	15,960.00	-61.2%
5) Services and Other Operating Expenditures		5000-5999	1,930,681.56	729,019.00	-62.2%
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			2,048,608.78	744,979.00	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(714,166.07)	(236,799.00)	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	39,465.38	28,920.00	-26.7%
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			(39,465.38)	(28,920.00)	-26.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(753,631.45)	(265,719.00)	-64.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,574.93	550,943.48	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,574.93	550,943.48	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,574.93	550,943.48	-57.8%
2) Ending Balance, June 30 (E + F1e)			550,943.48	285,224.48	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	550,943.48	285,224.48	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	772,924.91		
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	26,903.32		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,246.39		
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			805,074.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	148,210.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	105,921.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			254,131.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			550,943.48		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,929.91	31,824.00	68.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,315,512.80	476,356.00	-63.8%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,334,442.71	508,180.00	-61.9%
TOTAL, REVENUES			1,334,442.71	508,180.00	-61.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	38,328.51	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	3,182.26	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	9,815.31	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,326.08	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,835.23	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,723.72	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,125.88	0.00	-100.0%
Unemployment Insurance		3501-3502	24.26	0.00	-100.0%
Workers' Compensation		3601-3602	818.58	0.00	-100.0%
OPEB, Allocated		3701-3702	3,924.72	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65.51	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			25,517.90	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	41,083.24	15,960.00	-61.2%
TOTAL, BOOKS AND SUPPLIES			41,083.24	15,960.00	-61.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	469.96	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,208.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,764.96	8,000.00	-72.2%
Professional/Consulting Services and Operating Expenditures		5800	1,881,238.64	721,019.00	-61.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,930,681.56	729,019.00	-62.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,048,608.78	744,979.00	-63.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	39,465.38	28,920.00	-26.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,465.38	28,920.00	-26.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(39,465.38)	(28,920.00)	-26.7%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,334,442.71	508,180.00	-61.9%
5) TOTAL, REVENUES			1,334,442.71	508,180.00	-61.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		2,048,608.78	744,979.00	-63.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,048,608.78	744,979.00	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(714,166.07)	(236,799.00)	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	39,465.38	28,920.00	-26.7%
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			(39,465.38)	(28,920.00)	-26.7%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(753,631.45)	(265,719.00)	-64.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,574.93	550,943.48	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,574.93	550,943.48	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,574.93	550,943.48	-57.8%
2) Ending Balance, June 30 (E + F1e)			550,943.48	285,224.48	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	550,943.48	285,224.48	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,503,845.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	377,389.99	113,585.00	-69.9%
5) TOTAL, REVENUES			34,881,234.99	113,585.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	576,478.44	0.00	-100.0%
3) Employee Benefits		3000-3999	283,597.44	0.00	-100.0%
4) Books and Supplies		4000-4999	1,362,552.63	2,093,953.00	53.7%
5) Services and Other Operating Expenditures		5000-5999	4,598,699.88	11,439,385.00	148.8%
6) Capital Outlay		6000-6999	37,751,128.74	24,142,084.00	-36.0%
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			44,572,457.13	37,675,422.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,691,222.14)	(37,561,837.00)	287.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,970,672.85	18,412,794.00	-53.9%
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			39,970,672.85	18,412,794.00	-53.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,279,450.71	(19,149,043.00)	-163.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	17,495,549.44	47,775,000.15	173.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			17,495,549.44	47,775,000.15	173.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			17,495,549.44	47,775,000.15	173.1%
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	47,775,000.15	28,625,957.15	-40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,264,416.01		
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	130,877.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,905,026.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			59,300,319.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,074,955.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	450,364.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,525,319.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			47,775,000.15		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	34,503,845.00	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%
TOTAL, OTHER STATE REVENUE			34,503,845.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	377,389.99	113,585.00	-69.9%
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%
TOTAL, OTHER LOCAL REVENUE			377,389.99	113,585.00	-69.9%
TOTAL, REVENUES			34,881,234.99	113,585.00	-99.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	448,264.37	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	38,307.03	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	89,907.04	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			576,478.44	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89,075.15	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	42,746.08	0.00	-100.0%
Health and Welfare Benefits		3401-3402	98,460.07	0.00	-100.0%
Unemployment Insurance		3501-3502	279.39	0.00	-100.0%
Workers' Compensation		3601-3602	9,340.35	0.00	-100.0%
OPEB, Allocated		3701-3702	43,209.99	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	486.41	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			283,597.44	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,166,308.76	2,032,953.00	74.3%
Noncapitalized Equipment		4400	196,243.87	61,000.00	-68.9%
TOTAL, BOOKS AND SUPPLIES			1,362,552.63	2,093,953.00	53.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,362.30	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	651,236.71	4,091,678.00	528.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	575,806.71	1,116,029.00	93.8%
Professional/Consulting Services and Operating Expenditures		5800	3,366,294.16	6,231,678.00	85.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,598,699.88	11,439,385.00	148.8%
CAPITAL OUTLAY					
Land		6100	204,839.17	442,863.00	116.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,901,600.21	21,050,555.00	-41.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,644,689.36	2,648,666.00	61.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,751,128.74	24,142,084.00	-36.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,572,457.13	37,675,422.00	-15.5%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	39,970,672.85	18,412,794.00	-53.9%
(a) TOTAL, INTERFUND TRANSFERS IN			39,970,672.85	18,412,794.00	-53.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,970,672.85	18,412,794.00	-53.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,503,845.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	377,389.99	113,585.00	-69.9%
5) TOTAL, REVENUES			34,881,234.99	113,585.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,572,457.13	37,675,422.00	-15.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,572,457.13	37,675,422.00	-15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,691,222.14)	(37,561,837.00)	287.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,970,672.85	18,412,794.00	-53.9%
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			39,970,672.85	18,412,794.00	-53.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,279,450.71	(19,149,043.00)	-163.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,495,549.44	47,775,000.15	173.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,495,549.44	47,775,000.15	173.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,495,549.44	47,775,000.15	173.1%
2) Ending Balance, June 30 (E + F1e)			47,775,000.15	28,625,957.15	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	47,775,000.15	28,625,957.15	-40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,613.62	54,322.00	-37.3%
5) TOTAL, REVENUES			86,613.62	54,322.00	-37.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	198,968.09	0.00	-100.0%
3) Employee Benefits		3000-3999	79,772.79	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	2,748,291.00	New
5) Services and Other Operating Expenditures		5000-5999	73,934.43	1,092,154.00	1377.2%
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			352,675.31	3,840,445.00	988.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,061.69)	(3,786,123.00)	1323.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(266,061.69)	(3,786,123.00)	1323.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,306,080.59	5,040,018.90	-5.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,306,080.59	5,040,018.90	-5.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,306,080.59	5,040,018.90	-5.0%
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	5,040,018.90	1,253,895.90	-75.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,675,964.97		
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	22,571.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	344,357.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,042,893.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,875.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,875.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,040,018.90		

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86,613.62	54,322.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,613.62	54,322.00	-37.3%
TOTAL, REVENUES			86,613.62	54,322.00	-37.3%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	155,170.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	10,876.64	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	32,921.15	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			198,968.09	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,795.70	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	14,730.27	0.00	-100.0%
Health and Welfare Benefits		3401-3402	20,257.25	0.00	-100.0%
Unemployment Insurance		3501-3502	96.15	0.00	-100.0%
Workers' Compensation		3601-3602	3,212.72	0.00	-100.0%
OPEB, Allocated		3701-3702	10,598.67	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	82.03	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			79,772.79	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,748,291.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	2,748,291.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,844.06	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,565.34	213,689.00	264.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,126.03	72,795.00	2228.7%
Professional/Consulting Services and Operating Expenditures		5800	10,399.00	105,670.00	916.2%
Communications		5900	0.00	700,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,934.43	1,092,154.00	1377.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			352,675.31	3,840,445.00	988.9%

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

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

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,613.62	54,322.00	-37.3%
5) TOTAL, REVENUES			86,613.62	54,322.00	-37.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		352,675.31	3,840,445.00	988.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			352,675.31	3,840,445.00	988.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(266,061.69)	(3,786,123.00)	1323.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(266,061.69)	(3,786,123.00)	1323.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,306,080.59	5,040,018.90	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,306,080.59	5,040,018.90	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,306,080.59	5,040,018.90	-5.0%
2) Ending Balance, June 30 (E + F1e)			5,040,018.90	1,253,895.90	-75.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,040,018.90	1,253,895.90	-75.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	436,613.12	442,703.00	1.4%
4) Other Local Revenue		8600-8799	42,159,038.10	39,645,979.00	-6.0%
5) TOTAL, REVENUES			42,595,651.22	40,088,682.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	44,202,931.31	38,372,443.00	-13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,202,931.31	38,372,443.00	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,607,280.09)	1,716,239.00	-206.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,392,092.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,392,092.50	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			784,812.41	1,716,239.00	118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,659,824.40	160,444,636.81	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,659,824.40	160,444,636.81	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,659,824.40	160,444,636.81	0.5%
2) Ending Balance, June 30 (E + F1e)			160,444,636.81	162,160,875.81	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	160,444,636.81	162,160,875.81	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,445,596.77		
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	120,839,433.73		
3) Accounts Receivable		9200	159,606.31		
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			160,444,636.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			160,444,636.81		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	436,613.12	442,703.00	1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			436,613.12	442,703.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	39,641,085.39	39,921,304.00	0.7%
Unsecured Roll		8612	2,494,622.48	89,021.00	-96.4%
Prior Years' Taxes		8613	191,808.44	232,584.00	21.3%
Supplemental Taxes		8614	599,165.83	670,652.00	11.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	8,345.57	4,259.00	-49.0%
Interest		8660	2,356,043.78	1,884,930.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,140,055.42)	(3,172,821.00)	1.0%
Other Local Revenue					
All Other Local Revenue		8699	8,022.03	16,050.00	100.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,159,038.10	39,645,979.00	-6.0%
TOTAL, REVENUES			42,595,651.22	40,088,682.00	-5.9%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	16,090.65	16,091.00	0.0%
Debt Service - Interest		7438	20,867,165.36	16,622,118.00	-20.3%
Other Debt Service - Principal		7439	23,319,675.30	21,734,234.00	-6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,202,931.31	38,372,443.00	-13.2%
TOTAL, EXPENDITURES			44,202,931.31	38,372,443.00	-13.2%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,392,092.50	0.00	-100.0%
(c) TOTAL, SOURCES			2,392,092.50	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,392,092.50	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	436,613.12	442,703.00	1.4%
4) Other Local Revenue		8600-8799	42,159,038.10	39,645,979.00	-6.0%
5) TOTAL, REVENUES			42,595,651.22	40,088,682.00	-5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	44,202,931.31	38,372,443.00	-13.2%
10) TOTAL, EXPENDITURES			44,202,931.31	38,372,443.00	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,607,280.09)	1,716,239.00	-206.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,392,092.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,392,092.50	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			784,812.41	1,716,239.00	118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,659,824.40	160,444,636.81	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,659,824.40	160,444,636.81	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,659,824.40	160,444,636.81	0.5%
2) Ending Balance, June 30 (E + F1e)			160,444,636.81	162,160,875.81	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	160,444,636.81	162,160,875.81	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,706.64)	0.00	-100.0%
5) TOTAL, REVENUES			(3,706.64)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,706.64)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,706.64	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,706.64	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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 (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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,706.64	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,706.64	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,706.64	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	(2,321.98)	0.00	-100.0%
Unsecured Roll		8612	(1,429.47)	0.00	-100.0%
Prior Years' Taxes		8613	168.07	0.00	-100.0%
Supplemental Taxes		8614	(316.48)	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	170.46	0.00	-100.0%
Interest		8660	22.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,706.64)	0.00	-100.0%
TOTAL, REVENUES			(3,706.64)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,706.64)	0.00	-100.0%
5) TOTAL, REVENUES			(3,706.64)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,706.64)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,706.64	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,706.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,572,565.63	176,997,179.00	1.4%
5) TOTAL, REVENUES			174,572,565.63	176,997,179.00	1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,346,726.64	1,578,604.00	17.2%
3) Employee Benefits		3000-3999	680,411.21	836,115.00	22.9%
4) Books and Supplies		4000-4999	11,349.18	37,191.00	227.7%
5) Services and Other Operating Expenses		5000-5999	153,120,499.55	164,965,933.00	7.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			155,158,986.58	167,417,843.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,413,579.05	9,579,336.00	-50.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	671,056.00	New
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			(2,000,000.00)	(1,328,944.00)	-33.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,413,579.05	8,250,392.00	-52.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,814,954.09	29,228,533.14	147.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,814,954.09	29,228,533.14	147.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,814,954.09	29,228,533.14	147.4%
2) Ending Net Position, June 30 (E + F1e)			29,228,533.14	37,478,925.14	28.2%
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	29,228,533.14	37,478,925.14	28.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90,912,268.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	360,494.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114,741.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,057,174.67		
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			94,444,679.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	64,935,980.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	280,165.95		
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			65,216,146.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			29,228,533.14		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,109,687.02	617,773.00	-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	166,328,366.82	151,543,733.00	-8.9%
All Other Fees and Contracts		8689	4,440,599.92	4,813,026.00	8.4%
Other Local Revenue					
All Other Local Revenue		8699	2,693,911.87	20,022,647.00	643.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,572,565.63	176,997,179.00	1.4%
TOTAL, REVENUES			174,572,565.63	176,997,179.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,213.88	12,056.00	94.0%
Classified Supervisors' and Administrators' Salaries		2300	546,624.77	530,186.00	-3.0%
Clerical, Technical and Office Salaries		2400	793,887.99	1,032,839.00	30.1%
Other Classified Salaries		2900	0.00	3,523.00	New
TOTAL, CLASSIFIED SALARIES			1,346,726.64	1,578,604.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	199,275.55	266,161.00	33.6%
OASDI/Medicare/Alternative		3301-3302	96,400.61	115,179.00	19.5%
Health and Welfare Benefits		3401-3402	247,590.94	277,131.00	11.9%
Unemployment Insurance		3501-3502	641.49	797.00	24.2%
Workers' Compensation		3601-3602	21,712.29	15,952.00	-26.5%
OPEB, Allocated		3701-3702	111,236.50	149,251.00	34.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,553.83	11,644.00	227.6%
TOTAL, EMPLOYEE BENEFITS			680,411.21	836,115.00	22.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,349.18	37,191.00	227.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,349.18	37,191.00	227.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,017.20	33,610.00	67.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,885,038.78	2,182,947.00	15.8%
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	107,304.08	152,010.00	41.7%
Professional/Consulting Services and Operating Expenditures		5800	151,035,839.70	162,529,288.00	7.6%
Communications		5900	72,299.79	68,078.00	-5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			153,120,499.55	164,965,933.00	7.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			155,158,986.58	167,417,843.00	7.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	671,056.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	671,056.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,000,000.00)	(1,328,944.00)	-33.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,572,565.63	176,997,179.00	1.4%
5) TOTAL, REVENUES			174,572,565.63	176,997,179.00	1.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		155,158,986.58	167,417,843.00	7.9%
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			155,158,986.58	167,417,843.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,413,579.05	9,579,336.00	-50.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	671,056.00	New
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			(2,000,000.00)	(1,328,944.00)	-33.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,413,579.05	8,250,392.00	-52.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,814,954.09	29,228,533.14	147.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,814,954.09	29,228,533.14	147.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,814,954.09	29,228,533.14	147.4%
2) Ending Net Position, June 30 (E + F1e)			29,228,533.14	37,478,925.14	28.2%
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	29,228,533.14	37,478,925.14	28.2%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,250,967.84	2,462,877.00	9.4%
5) TOTAL REVENUES			2,250,967.84	2,462,877.00	9.4%
B. EXPENSES					
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	33,150.21	39,162.00	18.1%
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			33,150.21	39,162.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,217,817.63	2,423,715.00	9.3%
D. OTHER FINANCING SOURCES/USES					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,717,817.63	5,923,715.00	3.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,358,826.17	42,076,643.80	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,358,826.17	42,076,643.80	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,358,826.17	42,076,643.80	15.7%
2) Ending Net Position, June 30 (E + F1e)			42,076,643.80	48,000,358.80	14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,076,643.80	48,000,358.80	14.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	42,076,643.80		
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			42,076,643.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			42,076,643.80		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,250,967.84	2,462,877.00	9.4%
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%
TOTAL, OTHER LOCAL REVENUE			2,250,967.84	2,462,877.00	9.4%
TOTAL, REVENUES			2,250,967.84	2,462,877.00	9.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,150.21	39,162.00	18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,150.21	39,162.00	18.1%
TOTAL, EXPENSES			33,150.21	39,162.00	18.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,250,967.84	2,462,877.00	9.4%
5) TOTAL, REVENUES			2,250,967.84	2,462,877.00	9.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		33,150.21	39,162.00	18.1%
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			33,150.21	39,162.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,217,817.63	2,423,715.00	9.3%
D. OTHER FINANCING SOURCES/USES					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,717,817.63	5,923,715.00	3.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,358,826.17	42,076,643.80	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,358,826.17	42,076,643.80	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,358,826.17	42,076,643.80	15.7%
2) Ending Net Position, June 30 (E + F1e)			42,076,643.80	48,000,358.80	14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,076,643.80	48,000,358.80	14.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	42,076,643.80	48,000,358.80
Total, Restricted Net Position		42,076,643.80	48,000,358.80

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	66,673.50	66,368.75	66,682.07	66,604.97	66,604.97	66,604.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,673.50	66,368.75	66,682.07	66,604.97	66,604.97	66,604.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	31.51	32.12	32.12	145.52	145.52	145.52
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	31.51	32.12	32.12	145.52	145.52	145.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,705.01	66,400.87	66,714.19	66,750.49	66,750.49	66,750.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	77.14	77.14	77.14	101.24	101.24	101.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	77.14	77.14	77.14	101.24	101.24	101.24
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	77.14	77.14	77.14	101.24	101.24	101.24
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	64,805,161.71		64,805,161.71	9,849.24		64,815,010.95
Work in Progress	81,813,841.81		81,813,841.81	51,518,492.68	69,236,085.28	64,096,249.21
Total capital assets not being depreciated	146,619,003.52	0.00	146,619,003.52	51,528,341.92	69,236,085.28	128,911,260.16
Capital assets being depreciated:						
Land Improvements	86,604,940.25		86,604,940.25	684,978.53		87,289,918.78
Buildings	905,313,864.51		905,313,864.51	68,541,257.51	1,029,420.69	972,825,701.33
Equipment	30,848,892.50		30,848,892.50	5,664,048.56	771.89	36,512,169.17
Total capital assets being depreciated	1,022,767,697.26	0.00	1,022,767,697.26	74,890,284.60	1,030,192.58	1,096,627,789.28
Accumulated Depreciation for:						
Land Improvements	(40,967,701.25)		(40,967,701.25)	(3,879,981.21)		(44,847,682.46)
Buildings	(321,504,276.07)		(321,504,276.07)	(23,363,154.93)	(989,889.00)	(343,877,542.00)
Equipment	(21,848,085.16)		(21,848,085.16)	(1,924,896.98)		(23,772,982.14)
Total accumulated depreciation	(384,320,062.48)	0.00	(384,320,062.48)	(29,168,033.12)	(989,889.00)	(412,498,206.60)
Total capital assets being depreciated, net	638,447,634.78	0.00	638,447,634.78	45,722,251.48	40,303.58	684,129,582.68
Governmental activity capital assets, net	785,066,638.30	0.00	785,066,638.30	97,250,593.40	69,276,388.86	813,040,842.84
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.06%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$460,919,629.93
	Appropriations Subject to Limit	\$460,919,629.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	3.91%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 5, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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Current Expense Formula/Minimum Classroom Compensation

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	396,076,932.06	301	2,458,028.36	303	393,618,903.70	305	10,429,114.54		307	383,189,789.16	309
2000 - Classified Salaries	124,861,726.27	311	2,063,218.82	313	122,798,507.45	315	7,271,557.04		317	115,526,950.41	319
3000 - Employee Benefits	244,126,631.60	321	38,977,037.04	323	205,149,594.56	325	6,465,708.48		327	198,683,886.08	329
4000 - Books, Supplies Equip Replace. (6500)	61,420,565.27	331	2,795,868.31	333	58,624,696.96	335	11,674,973.71		337	46,949,723.25	339
5000 - Services . . . & 7300 - Indirect Costs	88,912,257.24	341	3,658,682.66	343	85,253,574.58	345	14,300,502.10		347	70,953,072.48	349
TOTAL					865,445,277.25	365			TOTAL	815,303,421.38	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	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	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			396
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
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.			56.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.06%
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).	815,303,421.38
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
2017-18 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
Governmental Activities:							
General Obligation Bonds Payable	618,092,608.28	(7,980,000.28)	610,112,608.00	59,996,622.85	23,319,675.00	646,789,555.85	27,499,233.00
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	46,159,304.00	10,384,596.00	56,543,900.00	13,375,230.60	649,657.57	69,269,473.03	
Net Pension Liability	602,346,000.00	128,197,000.00	730,543,000.00			730,543,000.00	
Total/Net OPEB Liability	385,250,944.00	(1,716,086.00)	383,534,858.00	595,893,740.00	42,076,644.00	937,351,954.00	
Compensated Absences Payable	2,995,286.56		2,995,286.56		412,933.56	2,582,353.00	2,582,353.00
Governmental activities long-term liabilities	1,654,844,142.84	128,885,509.72	1,783,729,652.56	669,265,593.45	66,458,910.13	2,386,536,335.88	30,081,586.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	927,860,100.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	79,065,495.47
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	1,739,658.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,822,899.85
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	907,951.14
5. Interfund Transfers Out	All	9300	7600-7629	6,134,147.79
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,419,094.69
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)				23,023,751.60
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)				825,770,853.13

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		66,400.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,436.15
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	722,414,814.08	10,881.75
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)	722,414,814.08	10,881.75
B. Required effort (Line A.2 times 90%)	650,173,332.67	9,793.58
C. Current year expenditures (Line I.E and Line II.B)	825,770,853.13	12,436.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2016-17 Actual			2017-18 Actual		
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	444,739,323.98		444,739,323.98			460,919,629.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,735.83		66,735.83			66,705.01
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2017-18			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
2017-18 P2 Report			2018-19 P2 Estimate			
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	66,705.01		66,705.01	66,750.49		66,750.49
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)			66,705.01			66,750.49
2017-18 Actual			2018-19 Budget			
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	581,655.20		581,655.20	581,655.00		581,655.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	369,086.67		369,086.67	0.00		0.00
4. Secured Roll Taxes (Object 8041)	56,324,249.53		56,324,249.53	56,277,664.00		56,277,664.00
5. Unsecured Roll Taxes (Object 8042)	2,890,758.34		2,890,758.34	2,890,758.00		2,890,758.00
6. Prior Years' Taxes (Object 8043)	252,172.91		252,172.91	277,633.00		277,633.00
7. Supplemental Taxes (Object 8044)	1,722,124.75		1,722,124.75	1,706,846.00		1,706,846.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,663,055.77)		(1,663,055.77)	(2,475,194.00)		(2,475,194.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	25,460.48		25,460.48	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	8,014.88		8,014.88	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	8,022,516.45		8,022,516.45	6,215,994.00		6,215,994.00
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)	68,532,983.44	0.00	68,532,983.44	65,475,356.00	0.00	65,475,356.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	68,532,983.44	0.00	68,532,983.44	65,475,356.00	0.00	65,475,356.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			7,524,492.75			8,230,274.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			7,524,492.75			8,230,274.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	633,429,308.00		633,429,308.00	688,319,605.00		688,319,605.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(27,697.63)		(27,697.63)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	633,401,610.37	0.00	633,401,610.37	688,319,605.00	0.00	688,319,605.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	916,547,448.36		916,547,448.36	976,641,280.00		976,641,280.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,222,454.64		3,222,454.64	2,000,000.00		2,000,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			444,739,323.98			460,919,629.93
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9995			1.0007
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			460,919,629.93			478,169,865.11
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			68,532,983.44			65,475,356.00
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)			8,004,601.20			8,010,058.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			399,911,139.24			420,924,783.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			399,911,139.24			420,924,783.11
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])			1,652,796.04			998,111.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			70,185,779.48			66,473,467.10
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)			398,258,343.20			419,926,672.01
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			70,185,779.48			
b. State Subventions (Line D8)			398,258,343.20			
c. Less: Excluded Appropriations (Line C23)			7,524,492.75			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			460,919,629.93			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2017-18 Actual			2018-19 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			460,919,629.93			478,169,865.11
12. Appropriations Subject to the Limit (Line D9d)			460,919,629.93			

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

Kim Kelstrom
Gann Contact Person

559-457-3907
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 24,890,174.96
- 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) 702,537,553.48

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.54%

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)	22,691,679.78
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,825,527.10
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	136,600.00
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)	3,391,020.20
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)	3,916.75
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)	35,048,743.83
9. Carry-Forward Adjustment (Part IV, Line F)	863,336.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,912,080.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	536,268,509.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	116,046,832.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	69,265,764.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	20,484,771.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,739,658.13
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,936,104.34
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,650,287.95
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)	354,837.25
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)	7,390.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	92,400,510.93
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)	106,725.92
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)	8,471,646.58
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	15,026,175.88
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	48,425,079.47
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)	918,184,293.91

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)	3.82%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.91%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>35,048,743.83</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(304,406.43)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.69%) times Part III, Line B18); zero if negative	<u>863,336.95</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.69%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>863,336.95</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>863,336.95</u>

Approved indirect cost rate: 3.69%
Highest rate used in any program: 3.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	44,600,697.23	1,645,765.73	3.69%
01	3025	90,567.88	3,341.95	3.69%
01	3060	331,079.97	11,294.36	3.41%
01	3061	83,653.32	3,086.81	3.69%
01	3310	10,855,580.09	400,570.91	3.69%
01	3311	18,518.66	683.34	3.69%
01	3312	1,918,958.43	70,809.57	3.69%
01	3315	276,518.47	10,203.53	3.69%
01	3318	48,797.38	1,800.62	3.69%
01	3320	787,848.39	29,071.61	3.69%
01	3327	694,306.89	25,619.92	3.69%
01	3332	139,031.73	5,130.27	3.69%
01	3345	2,289.52	84.48	3.69%
01	3385	92,462.15	3,411.85	3.69%
01	3386	7,658.13	282.58	3.69%
01	3395	18,196.74	671.46	3.69%
01	3550	953,095.77	35,169.23	3.69%
01	4035	3,814,524.40	140,755.95	3.69%
01	4124	1,019,341.23	37,613.70	3.69%
01	4201	66,301.88	1,326.04	2.00%
01	4203	1,700,993.67	34,019.87	2.00%
01	4510	47,080.57	1,737.27	3.69%
01	5370	1,820,506.12	67,176.68	3.69%
01	5810	1,528,407.86	18,634.61	1.22%
01	6010	3,895,397.02	143,740.15	3.69%
01	6230	272,124.10	9,395.87	3.45%
01	6264	1,628,424.78	60,089.26	3.69%
01	6382	1,114,755.73	41,134.49	3.69%
01	6385	74,865.05	2,762.50	3.69%
01	6387	1,223,338.65	45,141.20	3.69%
01	6500	91,409,679.98	3,373,017.19	3.69%
01	6510	1,444,197.14	53,290.87	3.69%
01	6512	3,120,172.92	115,134.38	3.69%
01	6515	29,016.30	1,070.70	3.69%
01	6520	445,379.50	16,434.50	3.69%
01	7220	446,760.53	16,485.47	3.69%
01	7338	414,939.03	15,311.25	3.69%
01	8150	23,293,680.36	859,536.41	3.69%
01	9010	2,265,153.02	61,960.88	2.74%
11	3555	164,427.67	6,067.38	3.69%
11	5810	55,776.33	2,058.15	3.69%
11	6391	5,936,616.89	219,061.17	3.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	5025	399,088.12	14,726.36	3.69%
12	6052	35,727.85	1,318.36	3.69%
12	6105	13,949,042.91	514,719.68	3.69%
13	5310	45,015,652.54	1,661,077.58	3.69%
13	5320	3,409,426.93	125,807.85	3.69%

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,732,454.67		4,167,327.18	14,899,781.85
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)		10,732,454.67	0.00	4,167,327.18	14,899,781.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,630,114.24			7,630,114.24
2. Classified Salaries	2000-2999	92,643.24			92,643.24
3. Employee Benefits	3000-3999	2,941,925.22			2,941,925.22
4. Books and Supplies	4000-4999	0.00		4,167,327.18	4,167,327.18
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	67,771.97			67,771.97
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)		10,732,454.67	0.00	4,167,327.18	14,899,781.85
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,044,416.08	2,249,767.29	50,627.75	12,422,476.86	90,952,878.58	0.00	11,713,587.03
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	4.00	8.00			93.16		
1110 Regular Education, K-12	46.58	69.85	1.40	154.13	4,366.58		14,000.00
3100 Alternative Schools					30.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				2.00	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		8.25	5.50				
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	23.00			58.55	436.51		1,600.00
6000 ROC/P				0.00			
Other Goals Description							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	4.00				14.00		
-- Cafeteria (Funds 13 & 61)					124.82		
C. Total Allocation Factors	81.58	86.10	6.90	222.68	5,221.68	0.00	15,600.00

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,044,311.97	1,931,969.08	5,976,281.05	251,178.62		6,227,459.67
1110	Regular Education, K-12	566,829,878.72	98,171,738.97	665,001,617.69	27,949,519.84		692,951,137.53
3100	Alternative Schools	238,910.64	534,219.79	773,130.43	32,494.09		805,624.52
3200	Continuation Schools	4,765,030.34	663,036.37	5,428,066.71	228,137.58		5,656,204.29
3300	Independent Study Centers	5,223,662.10	311,883.10	5,535,545.20	232,654.82		5,768,200.02
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	4,309,500.61	859,832.01	5,169,332.62	217,263.18		5,386,595.80
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	12,436,416.63	100,241.04	12,536,657.67	526,906.33		13,063,564.00
4110	Regular Education, Adult	872,867.66	1,160,059.93	2,032,927.59	85,442.42		2,118,370.01
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	1.05	0.00	1.05	0.04		1.09
4760	Bilingual	12,705,012.56	255,925.49	12,960,938.05	544,738.52		13,505,676.57
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	134,480,998.96	12,647,332.73	147,128,331.69	6,183,693.57		153,312,025.26
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	5,385,424.26	55,786.23	5,441,210.49	228,690.00		5,669,900.49
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	943,282.31	0.00	943,282.31	39,645.45		982,927.76
8500	Child Care and Development Services	802,091.74	223,477.01	1,025,568.75	43,103.89		1,068,672.64
Other Costs							
----	Food Services					3,144,357.16	3,144,357.16
----	Enterprise					1,936,104.34	1,936,104.34
----	Facilities Acquisition & Construction					3,585,448.52	3,585,448.52
----	Other Outgo					9,575,709.30	9,575,709.30
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,518,251.83	2,518,251.83	3,128,705.93		5,646,957.76
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,544,836.53)		(2,544,836.53)
----	Total General Fund and Charter Schools Funds Expenditures	753,037,389.55	119,433,753.58	872,471,143.13	37,147,337.75	18,241,619.32	927,860,100.20

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,585,560.14	1,356,548.80	1,103,248.38	0.00	0.00	0.00	0.00			(1,045.35)	0.00	4,044,311.97
1110	Regular Education, K-12	411,604,078.63	23,884,153.56	19,017,302.55	51,085,211.38	30,700,825.11	1,871,410.64	21,126,268.50			7,540,628.35	0.00	566,829,878.72
3100	Alternative Schools	0.00	238,910.64	0.00	0.00	0.00	0.00	0.00			0.00	0.00	238,910.64
3200	Continuation Schools	3,548,871.60	0.00	1,207.82	934,260.34	272,529.32	0.00	8,161.26			0.00	0.00	4,765,030.34
3300	Independent Study Centers	3,339,161.14	50.00	944.74	996,773.03	776,090.52	0.00	0.00			0.00	110,642.67	5,223,662.10
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	2,630,625.89	3,904.56	8,700.89	920,468.11	745,193.49	0.00	0.00			607.67	0.00	4,309,500.61
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	9,292,027.63	1,877,600.43	0.00	0.00	1,256,513.60	0.00	0.00			10,274.97	0.00	12,436,416.63
4110	Regular Education, Adult	296,287.73	0.00	379,713.81	198,155.79	(1,289.67)	0.00	0.00			0.00	0.00	872,867.66
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	1.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1.05
4760	Bilingual	7,318,887.87	1,194,289.56	1,587,784.34	702,383.51	1,887,714.60	0.00	0.00			13,952.68	0.00	12,705,012.56
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	100,152,284.58	6,845,635.76	289,402.19	681,631.38	16,079,307.71	10,302,358.94	0.00			130,378.40	0.00	134,480,998.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	4,851,007.67	2,553.81	488.91	337,828.87	144,583.03	0.00	48,961.97	0.00	0.00	0.00	0.00	5,385,424.26
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		943,282.31	0.00	0.00	0.00	943,282.31
8500	Child Care and Development Services	1,420.76	3,469.62	48.92	0.00	776.62	0.00		796,375.82	0.00	0.00	0.00	802,091.74
Total Direct Charged Costs		544,620,214.69	35,407,116.74	22,388,842.55	55,856,712.41	51,862,244.33	12,173,769.58	21,183,391.73	1,739,658.13	0.00	7,694,796.72	110,642.67	753,037,389.55

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	309,278.65	1,622,690.43	0.00	1,931,969.08
1110	Regular Education, K-12	11,601,069.94	76,058,475.54	10,512,193.49	98,171,738.97
3100	Alternative Schools	0.00	534,219.79	0.00	534,219.79
3200	Continuation Schools	111,572.45	551,463.92	0.00	663,036.37
3300	Independent Study Centers	111,572.45	200,310.65	0.00	311,883.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	278,931.13	580,900.88	0.00	859,832.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	100,241.04	0.00	0.00	100,241.04
4110	Regular Education, Adult	0.00	1,160,059.93	0.00	1,160,059.93
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	255,925.49	0.00	0.00	255,925.49
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,842,669.55	7,603,269.64	1,201,393.54	12,647,332.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	55,786.23	0.00	0.00	55,786.23
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	223,477.01	0.00	223,477.01
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	100,241.04	243,856.44	0.00	344,097.48
--	Cafeteria (Funds 13 and 61)		2,174,154.35		2,174,154.35
Total Allocated Support Costs		16,767,287.97	90,952,878.58	11,713,587.03	119,433,753.58

Unaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	7,650,287.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	136,600.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,046,517.03
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,858,769.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	39,692,174.27
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	753,037,389.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	119,433,753.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	872,471,143.13
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,471,646.58
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	15,026,175.88
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	48,425,079.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	71,922,901.93
D. Total Direct Charged and Allocated Costs (B3 + C5)		944,394,045.06
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.20%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	3,144,357.16				3,144,357.16
Enterprise (Objects 1000-5999, 6400, and 6500)		1,936,104.34			1,936,104.34
Facilities Acquisition & Construction (Objects 1000-6500)			3,585,448.52		3,585,448.52
Other Outgo (Objects 1000-7999)				9,575,709.30	9,575,709.30
Total Other Costs	3,144,357.16	1,936,104.34	3,585,448.52	9,575,709.30	18,241,619.32

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,389,859.01)	0.00	(2,544,836.53)				
Other Sources/Uses Detail					4,669,906.53	6,134,147.79		
Fund Reconciliation							5,756,592.34	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	123,486.47	0.00	227,186.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							28,411.99	1,551,677.41
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,249.23	0.00	530,764.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							39,153.02	613,097.54
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	304,324.20	0.00	1,786,885.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,358,510.94
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	228,797.33	0.00						
Other Sources/Uses Detail					4,630,441.15	0.00		
Fund Reconciliation							575,427.50	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	44,601,114.00		
Fund Reconciliation							0.35	21,403,973.04
25 CAPITAL FACILITIES FUND								
Expenditure Detail	28,764.96	0.00						
Other Sources/Uses Detail					0.00	39,465.38		
Fund Reconciliation							0.00	105,921.13
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	575,806.71	0.00						
Other Sources/Uses Detail					39,970,672.85	0.00		
Fund Reconciliation							20,905,026.19	450,364.16
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	3,126.03	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							344,357.28	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,706.64	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	107,304.08	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							114,741.50	280,165.95
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
TOTALS	1,389,859.01	(1,389,859.01)	2,544,836.53	(2,544,836.53)	52,774,727.17	52,774,727.17	27,763,710.17	27,763,710.17

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										8,290
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	406,136.20	2,350,670.03	0.00	1,309,148.64	2,262,119.16	20,327,629.12	28,750,582.75		55,406,285.90
2000-2999	Classified Salaries	1,341,925.38	0.00	0.00	271,760.17	725,918.35	11,905,563.81	7,505,404.23		21,750,571.94
3000-3999	Employee Benefits	922,988.03	927,320.14	0.00	797,676.13	1,614,231.04	19,181,845.54	16,698,204.93		40,142,265.81
4000-4999	Books and Supplies	52,103.52	0.00	0.00	57,599.70	55,801.92	525,091.22	240,665.32		931,261.68
5000-5999	Services and Other Operating Expenditures	10,366,277.86	21,772.63	0.00	85,483.77	422,545.07	3,732,033.78	1,622,500.52		16,250,613.63
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	13,089,430.99	3,299,762.80	0.00	2,521,668.41	5,080,615.54	55,672,163.47	54,817,357.75	0.00	134,480,998.96
7310	Transfers of Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	39,359.62	25,619.92	418,642.79		4,052,165.52
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	12,647,332.74								12,647,332.74
	Total Indirect Costs and PCR Allocations	16,135,484.31	0.00	0.00	80,391.62	39,359.62	25,619.92	418,642.79	0.00	16,699,498.26
	TOTAL COSTS	29,224,915.30	3,299,762.80	0.00	2,602,060.03	5,119,975.16	55,697,783.39	55,236,000.54	0.00	151,180,497.22
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	7,110.90	0.00	0.00	0.00	558,625.90	263,773.04	235,615.36		1,065,125.20
2000-2999	Classified Salaries	78,485.99	0.00	0.00	51,121.97	334,761.17	3,952,154.68	2,312,453.03		6,728,976.84
3000-3999	Employee Benefits	53,468.15	0.00	0.00	47,390.40	498,411.97	3,988,589.88	942,685.20		5,530,545.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	47,144.95	14,730.88	88,678.91		150,554.74
5000-5999	Services and Other Operating Expenditures	26,790.79	0.00	0.00	475.43	10,656.56	103,997.28	57,313.16		199,233.22
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	165,855.83	0.00	0.00	98,987.80	1,449,600.55	8,323,245.76	3,636,745.66	0.00	13,674,435.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	39,359.62	25,619.92	402,208.29		467,187.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	39,359.62	25,619.92	402,208.29	0.00	467,187.83
	TOTAL BEFORE OBJECT 8980	165,855.83	0.00	0.00	98,987.80	1,488,960.17	8,348,865.68	4,038,953.95	0.00	14,141,623.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									14,141,623.43

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	399,025.30	2,350,670.03	0.00	1,309,148.64	1,703,493.26	20,063,856.08	28,514,967.39		54,341,160.70
2000-2999	Classified Salaries	1,263,439.39	0.00	0.00	220,638.20	391,157.18	7,953,409.13	5,192,951.20		15,021,595.10
3000-3999	Employee Benefits	869,519.88	927,320.14	0.00	750,285.73	1,115,819.07	15,193,255.66	15,755,519.73		34,611,720.21
4000-4999	Books and Supplies	52,103.52	0.00	0.00	57,599.70	8,656.97	510,360.34	151,986.41		780,706.94
5000-5999	Services and Other Operating Expenditures	10,339,487.07	21,772.63	0.00	85,008.34	411,888.51	3,628,036.50	1,565,187.36		16,051,380.41
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	12,923,575.16	3,299,762.80	0.00	2,422,680.61	3,631,014.99	47,348,917.71	51,180,612.09	0.00	120,806,563.36
7310	Transfers of Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	0.00	0.00	16,434.50		3,584,977.69
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	12,647,332.74								12,647,332.74
	Total Indirect Costs and PCR Allocations	16,135,484.31	0.00	0.00	80,391.62	0.00	0.00	16,434.50	0.00	16,232,310.43
	TOTAL BEFORE OBJECT 8980	29,059,059.47	3,299,762.80	0.00	2,503,072.23	3,631,014.99	47,348,917.71	51,197,046.59	0.00	137,038,873.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									137,038,873.79
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	3,632.81	0.00	0.00	397,213.26	80,391.09	549,336.78	2,326,499.84		3,357,073.78
2000-2999	Classified Salaries	265,350.71	0.00	0.00	59,229.77	0.00	0.00	789,908.94		1,114,489.42
3000-3999	Employee Benefits	140,464.10	0.00	0.00	174,542.69	14,175.26	109,757.86	588,401.38		1,027,341.29
4000-4999	Books and Supplies	0.00	0.00	0.00	47,612.92	0.00	98,129.47	34,738.26		180,480.65
5000-5999	Services and Other Operating Expenditures	10,036,262.20	0.00	0.00	9,719.94	745.31	9,561.65	42,124.58		10,098,413.68
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	10,445,709.82	0.00	0.00	688,318.58	95,311.66	766,785.76	3,781,673.00	0.00	15,777,798.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	22,618.20	0.00	0.00	0.00		22,618.20
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	22,618.20	0.00	0.00	0.00	0.00	22,618.20
	TOTAL BEFORE OBJECT 8980	10,445,709.82	0.00	0.00	710,936.78	95,311.66	766,785.76	3,781,673.00	0.00	15,800,417.02
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)									64,079,441.47
	TOTAL COSTS									79,879,858.49

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<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 Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

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

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<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
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	151,180,497.22		
b. Less: Expenditures paid from federal sources	14,141,623.43		
c. Expenditures paid from state and local sources	137,038,873.79	123,811,758.12	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		123,811,758.12	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	137,038,873.79	123,811,758.12	13,227,115.67

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	151,180,497.22		
b. Less: Expenditures paid from federal sources	14,141,623.43		
c. Expenditures paid from state and local sources	137,038,873.79	123,811,758.12	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		123,811,758.12	
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	137,038,873.79	123,811,758.12	13,227,115.67
d. Special education unduplicated pupil count	8,290	7,868	
e. Per capita state and local expenditures (A2c/A2d)	16,530.62	15,736.12	794.50

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 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	79,879,858.49	66,590,262.23	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		66,590,262.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	79,879,858.49	66,590,262.23	13,289,596.26

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	79,879,858.49	66,590,262.23	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		66,590,262.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	79,879,858.49	66,590,262.23	13,289,596.26
b. Special education unduplicated pupil count	8,290	7,868	
c. Per capita local expenditures (B2a/B2b)	9,635.69	8,463.43	1,172.26

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

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Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										8,290
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,808,440.00	0.00	0.00	1,353,697.00	1,984,985.00	22,411,776.00	27,951,776.00		56,510,674.00
2000-2999	Classified Salaries	1,335,008.00	0.00	0.00	281,719.00	721,050.00	11,627,286.00	7,558,684.00		21,523,747.00
3000-3999	Employee Benefits	2,034,447.00	0.00	0.00	867,336.00	1,704,254.00	22,369,008.00	17,285,647.00		44,260,692.00
4000-4999	Books and Supplies	38,552.00	0.00	0.00	28,633.00	37,175.00	359,936.00	244,372.00		708,668.00
5000-5999	Services and Other Operating Expenditures	9,463,318.00	0.00	0.00	149,523.00	42,649.00	4,366,533.00	1,571,037.00		15,593,060.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,679,765.00	0.00	0.00	2,680,908.00	4,490,113.00	61,134,539.00	54,611,516.00	0.00	138,596,841.00
7310	Transfers of Indirect Costs	4,241,321.00	0.00	0.00	101,248.00	44,783.00	31,786.00	475,251.00		4,894,389.00
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	4,241,321.00	0.00	0.00	101,248.00	44,783.00	31,786.00	475,251.00	0.00	4,894,389.00
	TOTAL COSTS	19,921,086.00	0.00	0.00	2,782,156.00	4,534,896.00	61,166,325.00	55,086,767.00	0.00	143,491,230.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,799,800.00	0.00	0.00	1,353,697.00	1,491,762.00	22,270,072.00	27,942,634.00		55,857,965.00
2000-2999	Classified Salaries	1,257,674.00	0.00	0.00	271,704.00	421,280.00	7,635,234.00	3,950,038.00		13,535,930.00
3000-3999	Employee Benefits	1,976,908.00	0.00	0.00	864,244.00	1,271,737.00	19,506,939.00	16,356,104.00		39,975,932.00
4000-4999	Books and Supplies	38,552.00	0.00	0.00	28,633.00	4,800.00	343,379.00	217,371.00		632,735.00
5000-5999	Services and Other Operating Expenditures	9,430,220.00	0.00	0.00	149,488.00	18,437.00	4,330,524.00	1,535,707.00		15,464,376.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,503,154.00	0.00	0.00	2,667,766.00	3,208,016.00	54,086,148.00	50,001,854.00	0.00	125,466,938.00
7310	Transfers of Indirect Costs	4,241,321.00	0.00	0.00	101,248.00	0.00	0.00	18,699.00		4,361,268.00
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	4,241,321.00	0.00	0.00	101,248.00	0.00	0.00	18,699.00	0.00	4,361,268.00
	TOTAL BEFORE OBJECT 8980	19,744,475.00	0.00	0.00	2,769,014.00	3,208,016.00	54,086,148.00	50,020,553.00	0.00	129,828,206.00
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									129,828,206.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	397,526.00	81,937.00	595,744.00	2,305,285.00		3,380,492.00
2000-2999	Classified Salaries	253,206.00	0.00	0.00	71,076.00	0.00	1,800.00	759,832.00		1,085,914.00
3000-3999	Employee Benefits	156,726.00	0.00	0.00	189,065.00	15,387.00	130,749.00	591,673.00		1,083,600.00
4000-4999	Books and Supplies	1,500.00	0.00	0.00	2,001.00	0.00	39,811.00	37,000.00		80,312.00
5000-5999	Services and Other Operating Expenditures	9,223,300.00	0.00	0.00	64,249.00	761.00	15,939.00	31,506.00		9,335,755.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,634,732.00	0.00	0.00	723,917.00	98,085.00	784,043.00	3,725,296.00	0.00	14,966,073.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	30,174.00	0.00	0.00	0.00		30,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	30,174.00	0.00	0.00	0.00	0.00	30,174.00
	TOTAL BEFORE OBJECT 8980	9,634,732.00	0.00	0.00	754,091.00	98,085.00	784,043.00	3,725,296.00	0.00	14,996,247.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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)									
	TOTAL COSTS									68,354,054.00
										83,350,301.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2017-18 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									8,290
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	406,136.20	2,350,670.03	0.00	1,309,148.64	2,262,119.16	20,327,629.12	28,750,582.75		55,406,285.90
2000-2999	Classified Salaries	1,341,925.38	0.00	0.00	271,760.17	725,918.35	11,905,563.81	7,505,404.23		21,750,571.94
3000-3999	Employee Benefits	922,988.03	927,320.14	0.00	797,676.13	1,614,231.04	19,181,845.54	16,698,204.93		40,142,265.81
4000-4999	Books and Supplies	52,103.52	0.00	0.00	57,599.70	55,801.92	525,091.22	240,665.32		931,261.68
5000-5999	Services and Other Operating Expenditures	10,366,277.86	21,772.63	0.00	85,483.77	422,545.07	3,732,033.78	1,622,500.52		16,250,613.63
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	13,089,430.99	3,299,762.80	0.00	2,521,668.41	5,080,615.54	55,672,163.47	54,817,357.75	0.00	134,480,998.96
7310	Transfers of Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	39,359.62	25,619.92	418,642.79		4,052,165.52
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)	12,647,332.74								12,647,332.74
	Total Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	39,359.62	25,619.92	418,642.79	0.00	4,052,165.52
	TOTAL COSTS	16,577,582.56	3,299,762.80	0.00	2,602,060.03	5,119,975.16	55,697,783.39	55,236,000.54	0.00	138,533,164.48
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	7,110.90	0.00	0.00	0.00	558,625.90	263,773.04	235,615.36		1,065,125.20
2000-2999	Classified Salaries	78,485.99	0.00	0.00	51,121.97	334,761.17	3,952,154.68	2,312,453.03		6,728,976.84
3000-3999	Employee Benefits	53,468.15	0.00	0.00	47,390.40	498,411.97	3,988,589.88	942,685.20		5,530,545.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	47,144.95	14,730.88	88,678.91		150,554.74
5000-5999	Services and Other Operating Expenditures	26,790.79	0.00	0.00	475.43	10,656.56	103,997.28	57,313.16		199,233.22
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	165,855.83	0.00	0.00	98,987.80	1,449,600.55	8,323,245.76	3,636,745.66	0.00	13,674,435.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	39,359.62	25,619.92	402,208.29		467,187.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	39,359.62	25,619.92	402,208.29	0.00	467,187.83
	TOTAL BEFORE OBJECT 8980	165,855.83	0.00	0.00	98,987.80	1,488,960.17	8,348,865.68	4,038,953.95	0.00	14,141,623.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									14,141,623.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	399,025.30	2,350,670.03	0.00	1,309,148.64	1,703,493.26	20,063,856.08	28,514,967.39		54,341,160.70
2000-2999	Classified Salaries	1,263,439.39	0.00	0.00	220,638.20	391,157.18	7,953,409.13	5,192,951.20		15,021,595.10
3000-3999	Employee Benefits	869,519.88	927,320.14	0.00	750,285.73	1,115,819.07	15,193,255.66	15,755,519.73		34,611,720.21
4000-4999	Books and Supplies	52,103.52	0.00	0.00	57,599.70	8,656.97	510,360.34	151,986.41		780,706.94
5000-5999	Services and Other Operating Expenditures	10,339,487.07	21,772.63	0.00	85,008.34	411,888.51	3,628,036.50	1,565,187.36		16,051,380.41
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	12,923,575.16	3,299,762.80	0.00	2,422,680.61	3,631,014.99	47,348,917.71	51,180,612.09	0.00	120,806,563.36
7310	Transfers of Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	0.00	0.00	16,434.50		3,584,977.69
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)	12,647,332.74								12,647,332.74
	Total Indirect Costs	3,488,151.57	0.00	0.00	80,391.62	0.00	0.00	16,434.50	0.00	3,584,977.69
	TOTAL BEFORE OBJECT 8980	16,411,726.73	3,299,762.80	0.00	2,503,072.23	3,631,014.99	47,348,917.71	51,197,046.59	0.00	124,391,541.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									124,391,541.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	3,632.81	0.00	0.00	397,213.26	80,391.09	549,336.78	2,326,499.84		3,357,073.78
2000-2999	Classified Salaries	265,350.71	0.00	0.00	59,229.77	0.00	0.00	789,908.94		1,114,489.42
3000-3999	Employee Benefits	140,464.10	0.00	0.00	174,542.69	14,175.26	109,757.86	588,401.38		1,027,341.29
4000-4999	Books and Supplies	0.00	0.00	0.00	47,612.92	0.00	98,129.47	34,738.26		180,480.65
5000-5999	Services and Other Operating Expenditures	10,036,262.20	0.00	0.00	9,719.94	745.31	9,561.65	42,124.58		10,098,413.68
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	10,445,709.82	0.00	0.00	688,318.58	95,311.66	766,785.76	3,781,673.00	0.00	15,777,798.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	22,618.20	0.00	0.00	0.00		22,618.20
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	22,618.20	0.00	0.00	0.00	0.00	22,618.20
	TOTAL BEFORE OBJECT 8980	10,445,709.82	0.00	0.00	710,936.78	95,311.66	766,785.76	3,781,673.00	0.00	15,800,417.02
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)									64,079,441.47
	TOTAL COSTS									79,879,858.49

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<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, 3315, and 3320)	<u>0.00</u> (b)	

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

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<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 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	143,491,230.00		
b. Less: Expenditures paid from federal sources	13,663,024.00		
c. Expenditures paid from state and local sources	129,828,206.00	124,391,541.05	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		124,391,541.05	
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	129,828,206.00	124,391,541.05	5,436,664.95

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 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	143,491,230.00		
b. Less: Expenditures paid from federal sources	13,663,024		
c. Expenditures paid from state and local sources	129,828,206.00	124,391,541.05	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		124,391,541.05	
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	129,828,206.00	124,391,541.05	
d. Special education unduplicated pupil count	8290	8290	
e. Per capita state and local expenditures (A2c/A2d)	15,660.82	15,005.01	655.81

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 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	83,350,301.00	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	83,350,301.00	79,879,858.49	3,470,442.51

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

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	83,350,301.00	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	83,350,301.00	79,879,858.49	3,470,442.51
b. Special education unduplicated pupil count	8,290	8,290	
c. Per capita local expenditures (B2a/B2b)	10,054.32	9,635.69	418.63

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.

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Fresno Unified School District
2017/18 Year-End
Budget Revision

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 5, 2018

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	5,254,275	6,061,140	5,742,899	(318,241)
2000	Classified Salaries	3,167,730	3,167,730	3,592,455	424,725
3000	Employee Benefits	4,437,548	4,805,874	5,171,990	366,116
4000	Books and Supplies	172,317	276,417	285,474	9,057
5000	Services and Ot Operating	187,635	250,060	233,360	(16,700)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	13,219,505	14,561,221	15,026,177	464,956
7300	INDIRECT COSTS	481,096	522,959	530,765	7,806
	TOTAL APPROPRIATIONS	13,700,601	15,084,180	15,556,942	472,762
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	385,178	456,737	413,815	(42,922)
	STATE REVENUES	13,297,423	14,388,843	14,904,455	515,612
	LOCAL REVENUES	18,000	238,600	238,672	72
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	13,700,601	15,084,180	15,556,942	472,762
	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 5, 2018

FUND: Measure X - Series A

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	367,593	367,593
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	11,104,576	11,104,576
	TOTAL BEFORE INDIRECT	0	0	11,472,169	11,472,169
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	11,472,169	11,472,169
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	92,221	92,221
	OTHER SOURCES	0	0	60,364,215	60,364,215
	TOTAL REVENUES	0	0	60,456,436	60,456,436
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	48,984,267	48,984,267
	Ending Fund Balance	0	0	48,984,267	48,984,267

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 5, 2018

FUND: Meas. K -Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	10,099,801	10,099,801	12,123,808	2,024,007
	TOTAL BEFORE INDIRECT	10,099,801	10,099,801	12,123,808	2,024,007
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	10,099,801	10,099,801	12,123,808	2,024,007
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	105,718	105,718	119,792	14,074
	LOCAL REVENUES	9,994,083	9,994,083	11,567,138	1,573,055
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	10,099,801	10,099,801	11,686,931	1,587,130
	Beginning Fund Balance	7,798,435	7,798,435	7,798,435	0
	Change to Fund Balance	0	0	(436,877)	(436,877)
	Ending Fund Balance	7,798,435	7,798,435	7,361,558	(436,877)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 5, 2018

FUND: Measure Q - Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	15,201,493	15,201,493	17,259,298	2,057,805
	TOTAL BEFORE INDIRECT	15,201,493	15,201,493	17,259,298	2,057,805
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	15,201,493	15,201,493	17,259,298	2,057,805
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	141,966	141,966	137,391	(4,575)
	LOCAL REVENUES	14,689,525	14,689,525	7,501,177	(7,188,348)
	OTHER SOURCES	370,002	370,002	0	0
	TOTAL REVENUES	15,201,493	15,201,493	7,638,568	(7,192,923)
	Beginning Fund Balance	137,184,730	137,184,730	137,184,730	0
	Change to Fund Balance	0	0	(9,620,730)	(9,620,730)
	Ending Fund Balance	137,184,730	137,184,730	127,564,000	(9,620,730)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 5, 2018

FUND: Liability-Self-Insurance Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	465,942	465,942	441,717	(24,225)
3000	Employee Benefits	220,520	220,520	220,248	(272)
4000	Books and Supplies	6,000	5,900	4,734	(1,166)
5000	Services and Ot Operating	4,264,140	4,264,240	5,074,191	809,951
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	4,956,602	4,956,602	5,740,891	784,289
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	4,956,602	4,956,602	5,740,891	784,289
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	4,956,279	4,956,279	5,449,286	493,007
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	4,956,279	4,956,279	5,449,286	493,007
	Beginning Fund Balance	953,438	953,438	953,438	0
	Change to Fund Balance	(323)	(323)	(291,605)	(291,282)
	Ending Fund Balance	953,115	953,115	661,834	(291,282)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 5, 2018

FUND: Retiree Benefit Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	32,337	32,337	33,151	814
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	32,337	32,337	33,151	814
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	32,337	32,337	33,151	814
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,505,483	1,505,483	2,250,968	745,485
	OTHER SOURCES	3,500,000	3,500,000	3,500,000	0
	TOTAL REVENUES	5,005,483	5,005,483	5,750,968	745,485
	Beginning Fund Balance	36,358,826	36,358,826	36,358,826	0
	Change to Fund Balance	4,973,146	4,973,146	5,717,817	744,671
	Ending Fund Balance	41,331,972	41,331,972	42,076,643	744,671

Fresno Unified School District

2018/19 Gann Limit

Resolution No. 18-04

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

**RESOLUTION NO. 18-04
(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 2017/18 fiscal year and a projected Gann Limit for the 2018/19 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 2017/18 and 2018/19 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 2017/18 and 2018/19 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 5th day of September, 2018 by the following vote:

AYES: _____

NOES: _____

SEAL

ABSENT: _____

CERTIFIED AS A TRUE COPY:

Valerie F. Davis, Clerk
Board of Education

Date