


# HOLTVILLE UNIFIED SCHOOL DISTRICT

## 2018-19 Unaudited Actuals/ 2019-20 Budget Revision Report

September 16, 2019

# HOLTVILLE UNIFIED SCHOOL DISTRICT

## 2018-19 Unaudited Actuals/ 2019-20 First Budget Revision Report
## September 2019

Within this packet the Holtville Unified School District presents its 2018-19 Unaudited Actuals Report, as well as its 2019-20 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2018-19 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2019-20 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with California School Accounting Manual, 2) the content of the report was determined by the local school district, and 3) the Board approved the annual statement of receipts and expenditures on or before September 15th. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2018-19 Unaudited Actuals and the 2019-20 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2018-19 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2019-20 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). Because enrollment and ADA increased in 2018-19, the Funded ADA column for 2018-19 lists current-year ADA. This ADA is then carried forward to the Estimated Funded ADA column for 2019-20, as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. Using prior-year ADA in the 2019-20 budget year represents a worst-case scenario and reflects the conservative budgeting practices of HUSD.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. These pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2018-19 and 2019-20 fiscal years,

along with two subsequent fiscal years. Future projections are estimates and are for information only.

- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2018-19 actuals data, and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD to have a percentage of 60.50%, demonstrating our district's compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local grants, as well as Federal, State, and Local entitlement programs, shows the close-out report for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that were added to the 2019-20 Budget.

- Form GANN: This form is a mandatory calculation that is required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the two expenditure areas include general administration costs and plant maintenance and operations.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs from the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage, which may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll functions, auditing of programs, as well as facilities and operations expenses.

- Form L: This form concerns the District's Lottery allocation for the 2018-19 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods, respectively. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year, compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. For HUSD, this means that revenues can drop if overall enrollment declines, even if the Special Education population remains the same or increases. For 2018-19, the District utilized allowable exemptions to meet its MOE (see Report SEMA, Section 1 on Page 1 of 4). In 2019-20, HUSD is projected to meet its MOE for the budget year.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, and Equipment. In addition, the form shows the increases in depreciation of each category for the 2018-19 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Forms SIAA: This form summarizes the Interfund activities for all of the District's funds for 2018-19. The form provides four sections that report actual activity between the District's funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Forms 11 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Adult Education, Cafeteria, Building, Capital Facilities, Bond Interest and Redemption, and Debt Service. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2018-19 and 2019-20 data pass the technical requirements of the State's accounting software.

## *Background – State and Federal*

In closing the 2018-19 school year, there is much reason to be optimistic. Despite the political fervor that is covered daily in the news and the constant admonition by the media that a recession is looming, our nation's economy appears to be robust. Despite some ups and downs in the stock market, a highly-charged political environment, concerns over impeachment threats by the now Democrat-controlled Congress, and threats of tariff wars, the U.S. has posted its strongest growth in GDP in years, achieving an annualized GDP growth rate of approximately 3% in 2018 and early quarters in 2019 outperforming expectations. This growth has been spurred by stronger consumer spending, renewed business investment due to a decreased regulatory environment under the Trump Administration, and the passage of historic business and personal income tax cuts at the Federal level in December of 2017. The unemployment rate continues to hold at record lows across the demographic spectrum, and wage growth has shown signs of improvement nation-wide.

Despite these positive signs, however, there still are reasons to be cautious. As noted above, the contemporary political environment has made for a volatile environment. With a divided government that seeks to impede the President's economic agenda and hold numerous investigative hearings against the Administration, there is a sense of stalemate in the Federal government. What's more, the Democratic Presidential candidates appear to be running on platforms that seek to roll back tax cuts and pursue costly initiatives such as "Medi-Care for all", free college tuition, and other big government policies that are likely to reverse the strong economic gains recently made.

Here in California, most economic forecasters are cautious about what lies ahead as well. While California has seen exceptional revenue growth during the period of time following the Great Recession, and boasts its ranking as the 5$^{th}$ largest economy in the world, many economists see a slowing economy ahead. Most would agree that the high economic volatility in California is caused by a tax system that is highly dependent upon the wealthy, creating a tie to the stock market, real estate, and resulting capital gains taxes. Coupling this dependency with pressure from special interest groups to tax and spend more, California's economic condition seems to be continually teetering on the edge of disaster. With nearly 40% of the State's residents considered at or below the poverty level and the ticking time bomb of unfunded pension liabilities, the California State Budget represents a looming disaster if revenues fall on hard times. While many point to the State's budget reserves, in a recent article by School Services of California, the State reserves account for less than 20% of school districts' LCFF funding allocations, putting limits on how much the reserve could cover should we fall on hard times.

With all that being said, the current State Budget continues to show positive projections for schools both for the closeout of 2018-19, and into the 2019-20 Budget year. Below is a recap of the State factors that help determine the District's primary revenue sources that fund the General Fund Unrestricted (GF UR) Budget:

<u>2018-19 Local Control Funding Formula Factors:</u>

- Cost of living adjustment (COLA) = 2.71%
- Funded "Super COLA" = 3.70%

- 2018-19 P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,522.50
- HUSD CalPads Total Enrollment = 1,578
- Unduplicated Pupil Count = 1,241

Other 2018-19 GF UR Factors:
- One-time discretionary funds = approx. $184/ADA
- Mandated Cost Block Grant = $31.16/ADA (Grades K-8), $59.83/ADA (Grades 9-12)
- UR Lotto Projections = $164 per ADA

2019-20 Local Control Funding Formula Factors:
- Cost of living adjustment (COLA) = 3.26%
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,522.50
- HUSD CalPads Unduplicated Pupil Count = 1,241 (from 2018-19)

Other 2018-19 GF UR Factors:
- One-time discretionary funds = $0
- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projections = $153 per ADA

As has been pointed out in prior reports, the above figures show that significant amounts included in prior budgets were one-time in nature (Discretionary Block Grant). As can be seen in the 2019-20 school year, no funds have been allocated to this grant by the State, forcing school districts to rely solely upon Cost of Living Adjustments (COLA). This is a challenge as districts try to make do with small revenue increases and heavy pressure to increase the expenditure side of the equation. For example, the LCAP has brought about increased demand for services, and the State's ever-burgeoning unfunded liability in pension funds has raised district contributions to employee retirement funds (PERS and STRS). It is quite likely these increased costs will outpace increases to revenues, forcing districts to enact cuts to balance budgets.

## ***Background – Local***

For Holtville Unified, the greatest concern has been with student enrollment. 2018-19 enrollment figures totaled 1,578, compared to 1,554 students in 2017-18. While this increase in enrollment was a welcome relief, the District must continue to monitor enrollment trends as past history has shown there to be an overall declining trend. For that reason, this report utilizes for 2018-19 actual attendance data for the Estimated Actuals, but also for the 2019-20 budget figures as well, since that would be the worst-case scenario for the District in 2019-20.

### *2018-19 Variances*

As mentioned earlier, one of the major components of this report is to provide the actual closing figures for 2018-19. The following sections will provide these close-out figures, as well as a look at the variances between those figures and the projections that were last reported in the Estimated Actuals Report from June.

*2018-19 GF Unrestricted Variances*

The following chart summarizes the differences between Actual 2018-19 GF UR Revenues presented in this report and the Estimated values presented in June.

| 2018-19 GF Unrestricted Revenues | 2018-19 Estimated Actuals | 2018-19 Unaudited Actuals | Variance | Explanation |
|---|---|---|---|---|
| LCFF State Aid | 11,310,818 | 11,180,498 | (130,320) | The decrease in the LCFF is primarily due to shifting between other LCFF accounts (EPA, Prop Taxes). However, there is an overall decrease in the LCFF of approximately $14,000 due to an audit adjustment in P-2 ADA. |
| Education Protection Account | 2,288,579 | 2,442,690 | 154,111 | EPA revenue was determined by the LCFF calculator provided by ICOE. |
| LCFF State Aid - PY | - | (692) | (692) | This amount represents an adjustment by the State, as they recertified prior year LCFF calculations. |
| LCFF - Local Prop Taxes | 2,986,961 | 2,949,970 | (36,991) | Variance is due to the updated figures provided by the County Assessor's office. |
| Federal Revenue | - | - | - | No change since prior budget adoption. |
| Other State Revenue (Non-LCFF) | 573,139 | 598,265 | 25,126 | The change is due to increased estimates in the UR Lotto account (+$23,200), a small drop in actual one-time discretionary dollars received (-$2,500), and unbudgeted State testing apportionment funds received (+$4,400). |
| Local Revenue | 74,142 | 127,586 | 53,444 | The increase in Local Revenues is due to a large increase in interest earnings (+$33,200), transportation dept. billing receipts (+$12,500), as well as numerous other small grants and receipts received (+$7,700). |
| Interfund Transfers In | - | - | - | No change since prior budget adoption. |

| | | | | |
|---|---|---|---|---|
| UR Contributions to Restricted | (1,040,561) | (1,179,590) | (139,029) | Larger contributions were needed to both the Routine Maintenance Account (-$114,700) and to Special Education (-$24,300). For Maintenance, this was due to the shifting of grounds salaries and benefits from UR to Restricted to correct a coding correction. For Special Ed, the need to move .5 FTE teaching staff to HHS also created a larger contribution. |
| **Total 2018-19 GF UR Revenues** | **16,193,078** | **16,118,726** | **(74,352)** | |

From the above, one can see that the total GF UR Revenue receipts decreased by approximately $74,000 from the Estimated Actuals.

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

| 2018-19 GF Unrestricted Expenditures | 2018-19 Estimated Actuals | 2018-19 Unaudited Actuals | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 8,363,624 | 8,257,749 | (105,875) | Actual Certificated Bargaining Unit salary expenses (Objects 1100/1200) were under budget (-$85,200) due to the shift of .5 FTE to Special Ed as well as salary docks. In addition, sub and stipend expenses (Objects 1160/1170) came in under budget (-$20,600). |
| Classified Salary Expense | 2,208,198 | 2,063,054 | (145,145) | Instructional aide salary expense actuals were under budget (-$17,200) due to unused authorized FTE, classified support staff was under budget (-$150,300) due to shifting of grounds to Maintenance, Classified Management went over budget (+$13,900) due to Transportation training expenditures, office clerical staff went over budget (+$7,300) due to increased need at school site offices, and other classified went over budget (+$1,200) due to yard duty overages. |

| | | | | |
|---|---|---|---|---|
| Employee Benefits | 3,586,544 | 3,432,274 | (154,270) | STRS and PERS Expense was far under budget (-$107,400) due to under-budget salaries described above, other pay taxes were under budget (-$12,600), and H/W expense was also under budget due to shifted positions (-$34,200). |
| Materials/Supplies | 544,702 | 457,620 | (87,082) | Textbook budgets were under budget (-$35,200) due to shift to the Restricted Lotto account and materials/supplies expense was under budget due to unspent LCAP and departmental/site funds (-$51,800), . |
| Travel/Professional Services | 1,214,005 | 1,090,720 | (123,286) | Travel/Conference expenses were under budget (-$14,600) and Professional Services expense was under budget due to unspent LCAP and departmental/site funds (-$108,400) . |
| Depreciable Assets/Improvements | 92,935 | 92,935 | (0) | No change since prior report. |
| Transfers to ICOE (County Sp Ed) | 110,223 | 110,223 | (0) | No change since prior report. |
| Indirect Cost Recovery | (165,099) | (145,745) | 19,355 | Decreased indirect is due to the fact that budget was based off of maximum indirect charges possible (i.e. assuming all categorical funds were to be expended in 2018-19). |
| Debt Service | 15,000 | - | (15,000) | This figure came in under budget as the District shifted the cost of van leases to the 5000s series at the advice of its auditor. |
| Interfund Transfers - Out | 260,000 | 260,000 | - | No change since prior report. |
| **Total 2018-19 GF UR Expenditures** | **16,230,131** | **15,618,829** | **(611,302)** | |

As can be seen above, there were significant savings in expenditures between Actuals and the prior projection in June. This is primarily due to unfilled or under-utilized part-time positions and under-utilized department materials, supplies, and services budgets. The District's Business Department will work with school sites and operations departments to improve budgeting practices in the future, so as to provide more accurate projections.

*2018-19 GF Restricted Variances*

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Prop 39 Energy Efficiency Funds, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there a few local grants on this side of the budget as well, including the local grant from IVC to Districts for the Career Pathways Trust Grant, Microsoft Settlement Funds, and the local Ag Donation Account.

The following table illustrates the variances in GF Restricted Revenues since the last update.

| 2018-19 GF Restricted Revenues | 2018-19 Estimated Actuals | 2018-19 Unaudited Actuals | Variance | Explanation |
|---|---|---|---|---|
| Federal Revenue | 1,780,047 | 1,591,000 | (189,047) | The variance in Federal Restricted Revenues is a result of the accounting requirement to defer unspent funds in the majority of Federal programs. |
| Other State Revenue | 1,546,091 | 2,384,726 | 838,636 | Reported State Revenues show a large amount over the budgeted estimate for the year due to the need to recognize a large increase to the District's liability in STRS and now PERS on-behalf payments made by the State to the respective pension systems. |
| Local Revenue | 588,471 | 609,770 | 21,298 | This variance is due to larger than budgeted collections in RDA pass-through funds (+$13,700) and Special Ed State Funds (+$7,500). |
| UR Contributions to Restricted | 1,040,561 | 1,179,590 | 139,029 | Additional UR Contributions have been detailed in the GF UR explanations above. |
| **Total 2018-19 GF Restricted Revenues** | **4,955,170** | **5,765,086** | **809,916** | |

Above you can see that the large variance is due mostly to the recognition of State payments on behalf of the District to the State pension funds (STRS and PERS). The corresponding recognition of those payments is listed below in the expenditure variance as well.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

| 2018-19 GF Restricted Expenditures | 2018-19 Estimated Actuals | 2018-19 Unaudited Actuals | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 1,271,291 | 1,265,968 | (5,323) | Certificated Bargaining Unit salary expense (Objects 1100/1200) increased (+$34,500) due to shifting of Special Ed salary, while sub and stipend expense came in under budget due to unspent site discretionary budgets (-$40,000). |
| Classified Salary Expense | 708,102 | 816,962 | 108,860 | Instructional Aide salaries went over budget slightly (+$900), support salaries increased due to the shifting of grounds to Maintenance (+$101,100), and other classified salaries decreased (-$3,500) due to unspent department hours authorized. |
| Employee Benefits | 1,232,134 | 2,104,577 | 872,444 | Benefits exceeded budget by a substantial amount due to the increased STRS and PERS on-behalf calculation that was detailed in the Revenues section above. This accounting transaction recognized both revenues and expenditures on the District's books, but had a zero net effect. |
| Materials/Supplies | 535,549 | 365,070 | (170,479) | This variance is due to unspent categorical budgets. |
| Travel/Professional Services | 522,630 | 411,695 | (110,935) | This variance is due to unspent categorical budgets. |
| Depreciable Assets/Improvements | 558,115 | 525,054 | (33,061) | This variance is due to unspent categorical budgets. |
| Indirect Cost Recovery | 99,798 | 86,886 | (12,913) | As detailed in the UR section, indirect costs were budgeted based off of full expenditure of all categorical funds. However, not all funds were expended, leaving indirect costs that could not be claimed since they are based off of actual expenditures in each respective grant. |
| Interfund Transfers Out | 130,000 | 130,000 | - | No change since prior report. |
| **Total 2018-19 GF Restricted Expenditures** | **5,057,620** | **5,706,213** | **648,593** | |

From the above, you can see that most Restricted actual expenditures came in significantly under projections, but were offset by the large recognition of STRS and PERS on-behalf payments made by the State.

***The 2018-19 Bottom Line***

The HUSD Unaudited Actuals 2018-19 Bottom Line figures are summarized in the following table:

| 2018-19 Bottom Line | General Fund Unrestricted | General Fund Restricted | Totals |
|---|---|---|---|
| LCFF State Aid | 11,180,498 | - | 11,180,498 |
| Education Protection Account | 2,442,690 | - | 2,442,690 |
| LCFF/EPA Prior Year Corrections | (692) | - | (692) |
| Local Property Taxes | 2,949,970 | - | 2,949,970 |
| Revenue Transfers | - | - | - |
| Federal Revenue | - | 1,591,000 | 1,591,000 |
| Other State Revenue (Non-RL) | 598,265 | 2,384,726 | 2,982,991 |
| Local Revenue | 127,586 | 609,770 | 737,355 |
| Interfund Transfers - In | - | - | - |
| UR Contributions to Restricted | (1,179,590) | 1,179,590 | - |
| **TOTAL REVENUES** | **16,118,726** | **5,765,086** | **21,883,812** |
| | | | |
| **2018-19 Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| Certificated Salary Expense | 8,257,749 | 1,265,968 | 9,523,717 |
| Classified Salary Expense | 2,063,054 | 816,962 | 2,880,016 |
| Employee Benefits | 3,432,274 | 2,104,577 | 5,536,851 |
| Materials/Supplies | 457,620 | 365,070 | 822,689 |
| Professional Services | 1,090,720 | 411,695 | 1,502,415 |
| Depreciable Assets/Improvements | 92,935 | 525,054 | 617,989 |
| Transfers to ICOE | 110,223 | - | 110,223 |
| Indirect Cost Recovery | (145,745) | 86,886 | (58,859) |
| Debt Service | - | - | - |
| Interfund Transfers - Out | 260,000 | 130,000 | 390,000 |
| **TOTAL EXPENSES** | **15,618,829** | **5,706,213** | **21,325,042** |
| **2018-19 Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| **NET GAIN/LOSS** | **499,897** | **58,873** | **558,770** |
| **JULY 1 BEGINNING BALANCE** | **4,834,050** | **102,450** | **4,936,500** |
| **JUNE 30 ENDING BALANCE** | **5,333,947** | **161,323** | **5,495,270** |

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.12%)
- $639,751 is assigned to the minimum 3% reserve level
- $365,151 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.71%)
- $4,304,045 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 20.18%)

### *2019-20 Variances*

In addition to looking at the 2018-19 actual data, this report also examined variations between the 2019-20 July 1 Budget figures from June and the First Budget Revision projections. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2019-20 Budget.

### *2019-20 GF Unrestricted Variances*

The table below summarizes the differences in GF UR revenues between the current 2019-20 General Fund projections and the July 1 Budget Adoption.

| GF Unrestricted Revenues | 2019-20 July 1 Budget | 2019-20 First Budget Revision | Variance | Explanation |
|---|---|---|---|---|
| LCFF State Aid | 12,013,293 | 11,888,435 | (124,858) | The decrease in the LCFF State Aid is primarily due to shifting between other LCFF accounts (EPA, Prop Taxes). However, there is an overall decrease in LCFF of approximately $15,500 due to an audit adjustment in 2018-19 P-2 ADA. |
| Education Protection Account | 2,288,579 | 2,442,690 | 154,111 | EPA revenue was determined by the LCFF calculator provided by ICOE. |
| LCFF State Aid - PY | - | - | - | No change since budget adoption. |
| LCFF - Local Prop Taxes | 2,901,798 | 2,857,007 | (44,791) | Variance is due to the updated figures provided by the County Assessor's office. |
| Federal Revenue | - | - | - | No change since budget adoption. |
| Other State Revenue (Non-LCFF) | 296,727 | 308,168 | 11,441 | This increase is due to an updated projection on UR Lotto Revenues for 2019-20. |
| Local Revenue | 72,420 | 89,560 | 17,140 | This increase is due to an updated projection on UR Interest earnings for 2019-20. |
| Interfund Transfers In | - | - | - | No change since budget adoption. |
| UR Contributions to Restricted | (1,289,954) | (1,321,057) | (31,103) | UR Contributions are projected to increase (thus reducing GF UR revenues). This is due to a larger transfer to Maint to account for shift of grounds expenses (-$109,600), offset by savings in the Special Ed (+$78,500) since budget adoption (removal .5 Director). |

| | | | | |
|---|---|---|---|---|
| **Total 2019-20 GF UR Revenues** | **16,282,863** | **16,264,803** | **(18,060)** | |

The chart below summarizes the variances in GF UR expenditures.

| GF Unrestricted Expenditures | 2019-20 July 1 Budget | 2019-20 First Budget Revision | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 8,099,781 | 8,193,276 | 93,496 | Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) have decreased (-$22,300) due to lower salary replacement hires. In addition, sub and stipend expenses (Objects 1160/1170) decreased due to updated projections (-$1,700). Admin salaries expense increased to add HMS Principal (+$117,600). |
| Classified Salary Expense | 2,244,915 | 2,071,800 | (173,115) | Instructional aide salary expense decreased (-$42,600) due to lower cost replacement staff, classified support staff decreased (-$109,200) due to shifting of grounds to Maintenance, office clerical staff budgets have decreased (-$12,100) and other classified decreased (-$9,100) due to lower salaried replacement staff. |
| Employee Benefits | 3,679,004 | 3,608,827 | (70,177) | STRS and PERS Expense decreased (-$34,700) due to under-budget salaries described above, other pay taxes decreased as well (-$20,400), as did H/W expense (-$15,100). |
| Materials/Supplies | 575,835 | 582,867 | 7,032 | The slight increase in materials/supplies budgets is due to shifting site/departmental budget priorities. |
| Travel/Professional Services | 1,213,399 | 1,301,328 | 87,930 | The slight increase in materials/supplies budgets is due to shifting site/departmental budget priorities, as well as the addition of approximately $58,200 in vehicle leasing budget expense. |
| Depreciable Assets/Improvements | - | 14,835 | 14,835 | Equipment Expense has increased to account for the District's portion of a new bus (after a grant paid directly for the majority). |
| Transfers to ICOE (County Special Ed) | 114,413 | 114,413 | - | No change since budget adoption. |

| | | | | |
|---|---|---|---|---|
| Indirect Cost Recovery | (168,678) | (181,531) | (12,854) | Indirect fees increased to account for deferred and carryover funds. |
| Debt Service | 50,680 | - | (50,680) | Debt Service Expense was shifted to the 5000s object code on advice of auditor. |
| Interfund Transfers - Out | 260,000 | 260,000 | - | No change since budget adoption. |
| **Total 2019-20 GF UR Expenditures** | **16,069,348** | **15,965,816** | **(103,533)** | |

***2019-20 GF Restricted Variances***

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2018-19 Actuals are now added into 2019-20 projections.

| GF Restricted Revenues | 2019-20 July 1 Budget | 2019-20 First Budget Revision | Variance | Explanation |
|---|---|---|---|---|
| Federal Revenue | 1,665,158 | 1,878,727 | 213,569 | Federal Revenues have increased due to deferred revenues from the prior year. |
| Other State Revenue | 1,144,215 | 1,980,051 | 835,836 | Budgeted State Revenues show a large increase due to the need to recognize a large increase to the District's liability in STRS and now PERS on-behalf payments made by the State to the respective pension systems. |
| Local Revenue | 551,623 | 579,554 | 27,931 | Local Revenues increased due to additional anticipated RDA funds (+$10,000), an Ag Grant (+$10,000) and other small grant increases (+$7,900). |
| UR Contributions to Restricted | 1,289,954 | 1,321,057 | 31,103 | UR Contributions to Restricted Programs are budgeted to increase due to explanations provided in GF UR section. |
| **Total 2019-20 GF Restricted Revenues** | **4,650,950** | **5,759,390** | **1,108,439** | |

Similarly, on the expenditure side of the budget, addition of carryover funds yielded large increases.

| GF Restricted Expenditures | 2019-20 July 1 Budget | 2019-20 First Budget Revision | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 1,464,359 | 1,475,653 | 11,294 | Certificated increases are due to additional carryover dollars and shifting site and departmental budgets that come mainly in the form of stipends and extra duty (i.e. tutoring). |
| Classified Salary Expense | 716,143 | 766,638 | 50,494 | Increase in Classified Salary expense is due primarily to the shift of grounds staff to Maintenance from the GF UR. |
| Employee Benefits | 1,335,758 | 2,197,492 | 861,734 | Benefits increased by a substantial amount due to the increased STRS and PERS on-behalf calculation that was detailed in the Revenues section above. This accounting transaction recognized both revenues and expenditures on the District's books, but had a zero net effect. |
| Materials/Supplies | 389,753 | 568,062 | 178,309 | Materials/Supplies budgets have increased dramtically to account for deferred and carryover funds. |
| Travel/Professional Services | 442,381 | 612,713 | 170,332 | Conference and Professional Services budgets have increased dramatically to account for deferred and carryover funds. |
| Depreciable Assets/Improvements | 68,625 | 29,663 | (38,962) | Equipment budgets have decreased to reflect a change in site and departmental priorities and expense has been shifted to other budget categories. |
| Indirect Cost Recovery | 103,932 | 116,785 | 12,854 | Indirect cost budgets increased due to carryover and deferred additional budget amounts. |
| Interfund Transfers Out | 130,000 | 153,708 | 23,708 | Increase is due to carryover in RDA pass-through, along with an updated projection in anticipated receipts for 2019-20, both of which will be sent to the Debt Service Fund. |
| **GF Restricted Expenditures** | **4,650,950** | **5,920,713** | **1,269,763** | |

***The 2019-20 Bottom Line***

The chart below summarizes the 2019-20 updated projected Budget figures.

| 2019-20 GF Bottom Line | General Fund Unrestricted | General Fund Restricted | Totals |
|---|---|---|---|
| LCFF State Aid | 11,888,435 | - | 11,888,435 |
| Education Protection Account | 2,442,690 | - | 2,442,690 |
| LCFF State Aid - Prior Year | - | - | - |
| Local Property Taxes | 2,857,007 | - | 2,857,007 |
| Federal Revenue | - | 1,878,727 | 1,878,727 |
| Other State Revenue (Non-RL) | 308,168 | 1,980,051 | 2,288,219 |
| Local Revenue | 89,560 | 579,554 | 669,114 |
| Interfund Transfers - In | - | - | - |
| UR Contributions to Restricted | (1,321,057) | 1,321,057 | - |
| **TOTAL REVENUES** | **16,264,803** | **5,759,390** | **22,024,193** |
| | | | |
| **2019-20 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| Certificated Salary Expense | 8,193,276 | 1,475,653 | 9,668,929 |
| Classified Salary Expense | 2,071,800 | 766,638 | 2,838,438 |
| Employee Benefits | 3,608,827 | 2,197,492 | 5,806,319 |
| Materials/Supplies | 582,867 | 568,062 | 1,150,930 |
| Professional Services | 1,301,328 | 612,713 | 1,914,041 |
| Depreciable Assets/Improvements | 14,835 | 29,663 | 44,498 |
| Transfers to ICOE/IVROP | 114,413 | - | 114,413 |
| Indirect Cost Recovery | (181,531) | 116,785 | (64,746) |
| Debt Service | - | - | - |
| Interfund Transfers - Out | 260,000 | 153,708 | 413,708 |
| **TOTAL EXPENSES** | **15,965,816** | **5,920,713** | **21,886,529** |
| **2019-20 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| **NET GAIN/LOSS** | **298,987** | **(161,323)** | **137,664** |
| **AUDIT ADJUSTMENT** | **-** | **-** | **-** |
| **JULY 1 BEGINNING BALANCE** | **5,333,947** | **161,323** | **5,495,270** |
| **JUNE 30 ENDING BALANCE** | **5,632,934** | **0** | **5,632,934** |

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.11%)
- $656,596 is assigned to the minimum 3% reserve level
- $304,292 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.39%)
- $4,647,046 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 21.23%)

## *OTHER FUNDS*

*ADULT EDUCATION FUND*

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School

Diploma and ESL programs. In addition, there are three Federally-funded programs that continue to operate in the Adult Education Fund as well. The 2018-19 Unaudited Actuals ending balance is $64,694. The 2019-20 Budget ending balance is projected to be $66,248.

*CAFETERIA FUND*

The District cafeteria is also run under a separate fund (Fund 130). The 2018-19 Unaudited Actuals ending balance is $412,208. The projected ending balance in the 2019-20 Budget is estimated to drop to $441,161.

*BUILDING FUND*

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A issuance. The 2018-19 Unaudited Actuals ending balance is $4,505,436. The District is currently using these funds on capital facility projects, most notably the HMS Gymnasium project, that will continue into the 2019-20 school year, and has budgeted to spend the fund down to zero by 6/30/20.

*CAPITAL FACILITIES FUND*

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges are $2.97/square foot for residential construction and $0.47/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. The 2018-19 Unaudited Actuals ending balance is $222,865. The budgeted ending balance in the 2019-20 fiscal year is projected to be $0, as the District is hoping to use these funds for capital improvement projects in conjunction with the funds from Fund 210.

*THE BOND INTEREST AND REDEMPTION FUND*

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2018-19 is $738,530 and is currently budgeted to close at $557,405 in 2019-20. The figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office and the District's bond advisor.

*THE DEBT SERVICE FUND*

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2006-07 COP issuance, the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and the recent 2015-16 COP issuance. Funds

needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2018-19 Unaudited Actuals ending balance is $310,793, while the projected ending balance for the 2019-20 Budget is $322,274.

## *In Closing*

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges of slowing revenues, increasing employment costs (particularly in the area of district contributions to employee retirement systems), and declining enrollment, HUSD must be vigilant in maintaining balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2018-19 Unaudited Actuals/ 2019-20 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 16, 2019
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

| For County Office of Education: | For School District: |
|---|---|
| Norma Fajardo | John-Paul Wells |
| Name | Name |
| Chief Business Officer, Business Services | Assistant Superintendent |
| Title | Title |
| 760-312-6585 | 760-356-2974 |
| Telephone | Telephone |
| nfajardo@icoe.org | jpwells@husd.net |
| E-mail Address | E-mail Address |

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<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 60.50% |
| | CEA Deficiency Amount<br>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<br>If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>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 | $10,539,449.42 |
| | Appropriations Subject to Limit<br>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | $10,539,449.42 |
| ICR | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval. | 6.25% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 16,572,465.82 | 0.00 | 16,572,465.82 | 17,188,132.00 | 0.00 | 17,188,132.00 | 3.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,590,999.93 | 1,590,999.93 | 0.00 | 1,878,727.40 | 1,878,727.40 | 18.1% |
| 3) Other State Revenue | | 8300-8599 | 598,264.64 | 2,384,726.18 | 2,982,990.82 | 308,168.00 | 1,980,051.00 | 2,288,219.00 | -23.3% |
| 4) Other Local Revenue | | 8600-8799 | 127,585.58 | 609,769.82 | 737,355.40 | 89,560.00 | 579,554.35 | 669,114.35 | -9.3% |
| 5) TOTAL, REVENUES | | | 17,298,316.04 | 4,585,495.93 | 21,883,811.97 | 17,585,860.00 | 4,438,332.75 | 22,024,192.75 | 0.6% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,257,749.02 | 1,265,968.47 | 9,523,717.49 | 8,193,276.36 | 1,475,652.73 | 9,668,929.09 | 1.5% |
| 2) Classified Salaries | | 2000-2999 | 2,063,053.72 | 816,961.98 | 2,880,015.70 | 2,071,800.09 | 766,637.68 | 2,838,437.77 | -1.4% |
| 3) Employee Benefits | | 3000-3999 | 3,432,273.72 | 2,104,577.43 | 5,536,851.15 | 3,608,827.33 | 2,197,492.11 | 5,806,319.44 | 4.9% |
| 4) Books and Supplies | | 4000-4999 | 457,619.69 | 365,069.66 | 822,689.35 | 582,867.49 | 568,062.01 | 1,150,929.50 | 39.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,090,719.66 | 411,695.40 | 1,502,415.06 | 1,301,328.01 | 612,712.55 | 1,914,040.56 | 27.4% |
| 6) Capital Outlay | | 6000-6999 | 92,934.79 | 525,054.29 | 617,989.08 | 14,835.00 | 29,663.03 | 44,498.03 | -92.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 110,222.89 | 0.00 | 110,222.89 | 114,412.69 | 0.00 | 114,412.69 | 3.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (145,744.55) | 86,885.78 | (58,858.77) | (181,531.32) | 116,785.27 | (64,746.05) | 10.0% |
| 9) TOTAL, EXPENDITURES | | | 15,358,828.94 | 5,576,213.01 | 20,935,041.95 | 15,705,815.65 | 5,767,005.38 | 21,472,821.03 | 2.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,939,487.10 | (990,717.08) | 948,770.02 | 1,880,044.35 | (1,328,672.63) | 551,371.72 | -41.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 260,000.00 | 130,000.00 | 390,000.00 | 260,000.00 | 153,707.94 | 413,707.94 | 6.1% |
| 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 | (1,179,590.41) | 1,179,590.41 | 0.00 | (1,321,057.17) | 1,321,057.17 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,439,590.41) | 1,049,590.41 | (390,000.00) | (1,581,057.17) | 1,167,349.23 | (413,707.94) | 6.1% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 499,896.69 | 58,873.33 | 558,770.02 | 298,987.18 | (161,323.40) | 137,663.78 | -75.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| 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) | | | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 5,632,934.01 | 0.00 | 5,632,934.01 | 2.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 365,150.62 | 0.00 | 365,150.62 | 304,292.18 | 0.00 | 304,292.18 | -16.7% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 161,323.40 | 161,323.40 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,943,796.21 | 0.00 | 4,943,796.21 | 5,303,641.83 | 0.00 | 5,303,641.83 | 7.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 5,258,376.03 | 9,979.71 | 5,268,355.74 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 25,000.00 | 0.00 | 25,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 29,399.73 | 0.00 | 29,399.73 | | | | |
| 4) Due from Grantor Government | | 9290 | 72,212.38 | 420,185.21 | 492,397.59 | | | | |
| 5) Due from Other Funds | | 9310 | 215,604.43 | 0.00 | 215,604.43 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 365,150.62 | 0.00 | 365,150.62 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 5,965,743.19 | 430,164.92 | 6,395,908.11 | | | | |
| **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 | 631,796.36 | 172,099.82 | 803,896.18 | | | | |
| 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 | 96,741.70 | 96,741.70 | | | | |
| 6) TOTAL, LIABILITIES | | | 631,796.36 | 268,841.52 | 900,637.88 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,333,946.83 | 161,323.40 | 5,495,270.23 | | | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 11,180,498.00 | 0.00 | 11,180,498.00 | 11,888,435.00 | 0.00 | 11,888,435.00 | 6.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,442,690.00 | 0.00 | 2,442,690.00 | 2,442,690.00 | 0.00 | 2,442,690.00 | 0.0% |
| State Aid - Prior Years | | 8019 | (692.00) | 0.00 | (692.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 30,685.54 | 0.00 | 30,685.54 | 30,686.00 | 0.00 | 30,686.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 3,329,958.79 | 0.00 | 3,329,958.79 | 3,329,958.00 | 0.00 | 3,329,958.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 323,434.22 | 0.00 | 323,434.22 | 323,435.00 | 0.00 | 323,435.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 18,940.44 | 0.00 | 18,940.44 | 18,940.00 | 0.00 | 18,940.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (836,498.00) | 0.00 | (836,498.00) | (836,498.00) | 0.00 | (836,498.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 92,869.97 | 0.00 | 92,869.97 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 92.86 | 0.00 | 92.86 | 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 | | | 16,581,979.82 | 0.00 | 16,581,979.82 | 17,197,646.00 | 0.00 | 17,197,646.00 | 3.7% |
| 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 | (9,514.00) | 0.00 | (9,514.00) | (9,514.00) | 0.00 | (9,514.00) | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 16,572,465.82 | 0.00 | 16,572,465.82 | 17,188,132.00 | 0.00 | 17,188,132.00 | 3.7% |
| **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 | 234,429.38 | 234,429.38 | 0.00 | 230,133.00 | 230,133.00 | -1.8% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 3,104.60 | 3,104.60 | New |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 391,070.89 | 391,070.89 | 0.00 | 420,395.00 | 420,395.00 | 7.5% |
| 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 | | 749,938.25 | 749,938.25 | | 851,697.98 | 851,697.98 | 13.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 84,167.09 | 84,167.09 | | 115,893.79 | 115,893.79 | 37.7% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 10,787.16 | 10,787.16 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 64,505.85 | 64,505.85 | | 102,565.92 | 102,565.92 | 59.0% |
| 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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 10,347.89 | 10,347.89 | | 134,540.11 | 134,540.11 | 1200.2% |
| Career and Technical Education | 3500-3599 | 8290 | | 21,604.50 | 21,604.50 | | 20,397.00 | 20,397.00 | -5.6% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 24,148.92 | 24,148.92 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,590,999.93 | 1,590,999.93 | 0.00 | 1,878,727.40 | 1,878,727.40 | 18.1% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 336,090.00 | 0.00 | 336,090.00 | 64,589.00 | 0.00 | 64,589.00 | -80.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 254,066.80 | 87,880.00 | 341,946.80 | 239,904.00 | 84,672.00 | 324,576.00 | -5.1% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 169,978.45 | 169,978.45 | | 170,552.00 | 170,552.00 | 0.3% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 497,283.00 | 497,283.00 | | 138,500.00 | 138,500.00 | -72.1% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 8,107.84 | 1,629,584.73 | 1,637,692.57 | 3,675.00 | 1,586,327.00 | 1,590,002.00 | -2.9% |
| TOTAL, OTHER STATE REVENUE | | | 598,264.64 | 2,384,726.18 | 2,982,990.82 | 308,168.00 | 1,980,051.00 | 2,288,219.00 | -23.3% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & 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 | 143,707.94 | 143,707.94 | 0.00 | 140,000.00 | 140,000.00 | -2.6% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 73,086.40 | 0.00 | 73,086.40 | 60,000.00 | 0.00 | 60,000.00 | -17.9% |
| 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 | 193,162.44 | 193,162.44 | 0.00 | 150,644.98 | 150,644.98 | -22.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 92.87 | 0.00 | 92.87 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 54,406.31 | 1,408.45 | 55,814.76 | 29,560.00 | 15,556.37 | 45,116.37 | -19.2% |
| 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 | | 271,490.99 | 271,490.99 | | 273,353.00 | 273,353.00 | 0.7% |
| 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 | | | 127,585.58 | 609,769.82 | 737,355.40 | 89,560.00 | 579,554.35 | 669,114.35 | -9.3% |
| TOTAL, REVENUES | | | 17,298,316.04 | 4,585,495.93 | 21,883,811.97 | 17,585,860.00 | 4,438,332.75 | 22,024,192.75 | 0.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,565,684.55 | 1,058,718.98 | 7,624,403.53 | 6,684,070.26 | 1,194,994.64 | 7,879,064.90 | 3.3% |
| Certificated Pupil Support Salaries | | 1200 | 908,419.11 | 156,842.66 | 1,065,261.77 | 805,811.34 | 157,870.99 | 963,682.33 | -9.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 615,850.36 | 50,406.83 | 666,257.19 | 543,185.76 | 122,787.10 | 665,972.86 | 0.0% |
| Other Certificated Salaries | | 1900 | 167,795.00 | 0.00 | 167,795.00 | 160,209.00 | 0.00 | 160,209.00 | -4.5% |
| TOTAL, CERTIFICATED SALARIES | | | 8,257,749.02 | 1,265,968.47 | 9,523,717.49 | 8,193,276.36 | 1,475,652.73 | 9,668,929.09 | 1.5% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 276,064.47 | 459,647.16 | 735,711.63 | 257,792.37 | 431,361.41 | 689,153.78 | -6.3% |
| Classified Support Salaries | | 2200 | 838,214.14 | 226,876.14 | 1,065,090.28 | 906,971.42 | 193,745.67 | 1,100,717.09 | 3.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 209,005.87 | 80,640.15 | 289,646.02 | 196,346.04 | 77,103.00 | 273,449.04 | -5.6% |
| Clerical, Technical and Office Salaries | | 2400 | 587,692.88 | 3,185.21 | 590,878.09 | 560,431.46 | 4,525.00 | 564,956.46 | -4.4% |
| Other Classified Salaries | | 2900 | 152,076.36 | 46,613.32 | 198,689.68 | 150,258.80 | 59,902.60 | 210,161.40 | 5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 2,063,053.72 | 816,961.98 | 2,880,015.70 | 2,071,800.09 | 766,637.68 | 2,838,437.77 | -1.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 1,232,582.53 | 1,427,609.17 | 2,660,191.70 | 1,350,192.88 | 1,468,563.00 | 2,818,755.88 | 6.0% |
| PERS | | 3201-3202 | 379,946.10 | 381,938.60 | 761,884.70 | 413,357.99 | 403,998.23 | 817,356.22 | 7.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 291,533.42 | 89,929.90 | 381,463.32 | 277,918.44 | 94,514.27 | 372,432.71 | -2.4% |
| Health and Welfare Benefits | | 3401-3402 | 1,235,782.90 | 150,788.83 | 1,386,571.73 | 1,290,881.27 | 172,227.09 | 1,463,108.36 | 5.5% |
| Unemployment Insurance | | 3501-3502 | 4,952.83 | 1,005.47 | 5,958.30 | 4,912.87 | 1,055.03 | 5,967.90 | 0.2% |
| Workers' Compensation | | 3601-3602 | 182,830.40 | 36,930.90 | 219,761.30 | 189,785.54 | 41,564.16 | 231,349.70 | 5.3% |
| OPEB, Allocated | | 3701-3702 | 85,650.54 | 16,374.56 | 102,025.10 | 81,778.34 | 15,570.33 | 97,348.67 | -4.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 18,995.00 | 0.00 | 18,995.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,432,273.72 | 2,104,577.43 | 5,536,851.15 | 3,608,827.33 | 2,197,492.11 | 5,806,319.44 | 4.9% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 29,290.94 | 72,600.30 | 101,891.24 | 103,600.00 | 118,025.27 | 221,625.27 | 117.5% |
| Materials and Supplies | | 4300 | 391,948.54 | 285,007.33 | 676,955.87 | 423,780.49 | 381,400.04 | 805,180.53 | 18.9% |
| Noncapitalized Equipment | | 4400 | 36,380.21 | 7,462.03 | 43,842.24 | 55,487.00 | 68,636.70 | 124,123.70 | 183.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 457,619.69 | 365,069.66 | 822,689.35 | 582,867.49 | 568,062.01 | 1,150,929.50 | 39.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 50,919.08 | 91,465.89 | 142,384.97 | 74,870.00 | 182,870.56 | 257,740.56 | 81.0% |
| Dues and Memberships | | 5300 | 13,926.08 | 765.00 | 14,691.08 | 19,870.00 | 12,509.00 | 32,379.00 | 120.4% |
| Insurance | | 5400 - 5450 | 130,617.60 | 0.00 | 130,617.60 | 132,390.00 | 0.00 | 132,390.00 | 1.4% |
| Operations and Housekeeping Services | | 5500 | 439,770.10 | 13,255.00 | 453,025.10 | 501,500.00 | 12,705.00 | 514,205.00 | 13.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 65,816.41 | 75,279.64 | 141,096.05 | 124,143.00 | 90,200.00 | 214,343.00 | 51.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 355,368.05 | 230,929.87 | 586,297.92 | 406,380.01 | 314,427.99 | 720,808.00 | 22.9% |
| Communications | | 5900 | 34,302.34 | 0.00 | 34,302.34 | 42,175.00 | 0.00 | 42,175.00 | 23.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,090,719.66 | 411,695.40 | 1,502,415.06 | 1,301,328.01 | 612,712.55 | 1,914,040.56 | 27.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 497,283.00 | 497,283.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 92,934.79 | 27,771.29 | 120,706.08 | 14,835.00 | 29,663.03 | 44,498.03 | -63.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 92,934.79 | 525,054.29 | 617,989.08 | 14,835.00 | 29,663.03 | 44,498.03 | -92.8% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 110,222.89 | 0.00 | 110,222.89 | 114,412.69 | 0.00 | 114,412.69 | 3.8% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service Debt Service - Interest | | 7438 | 0.00 | 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) | | | 110,222.89 | 0.00 | 110,222.89 | 114,412.69 | 0.00 | 114,412.69 | 3.8% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (86,885.78) | 86,885.78 | 0.00 | (116,785.27) | 116,785.27 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (58,858.77) | 0.00 | (58,858.77) | (64,746.05) | 0.00 | (64,746.05) | 10.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (145,744.55) | 86,885.78 | (58,858.77) | (181,531.32) | 116,785.27 | (64,746.05) | 10.0% |
| TOTAL, EXPENDITURES | | | 15,358,828.94 | 5,576,213.01 | 20,935,041.95 | 15,705,815.65 | 5,767,005.38 | 21,472,821.03 | 2.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 260,000.00 | 130,000.00 | 390,000.00 | 260,000.00 | 153,707.94 | 413,707.94 | 6.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 260,000.00 | 130,000.00 | 390,000.00 | 260,000.00 | 153,707.94 | 413,707.94 | 6.1% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,179,590.41) | 1,179,590.41 | 0.00 | (1,321,057.17) | 1,321,057.17 | 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 | | | (1,179,590.41) | 1,179,590.41 | 0.00 | (1,321,057.17) | 1,321,057.17 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (1,439,590.41) | 1,049,590.41 | (390,000.00) | (1,581,057.17) | 1,167,349.23 | (413,707.94) | 6.1% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 16,572,465.82 | 0.00 | 16,572,465.82 | 17,188,132.00 | 0.00 | 17,188,132.00 | 3.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,590,999.93 | 1,590,999.93 | 0.00 | 1,878,727.40 | 1,878,727.40 | 18.1% |
| 3) Other State Revenue | | 8300-8599 | 598,264.64 | 2,384,726.18 | 2,982,990.82 | 308,168.00 | 1,980,051.00 | 2,288,219.00 | -23.3% |
| 4) Other Local Revenue | | 8600-8799 | 127,585.58 | 609,769.82 | 737,355.40 | 89,560.00 | 579,554.35 | 669,114.35 | -9.3% |
| 5) TOTAL, REVENUES | | | 17,298,316.04 | 4,585,495.93 | 21,883,811.97 | 17,585,860.00 | 4,438,332.75 | 22,024,192.75 | 0.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 9,125,289.11 | 3,397,835.74 | 12,523,124.85 | 9,525,373.88 | 3,837,194.01 | 13,362,567.89 | 6.7% |
| 2) Instruction - Related Services | 2000-2999 | | 1,468,554.29 | 381,789.47 | 1,850,343.76 | 1,480,643.66 | 523,207.52 | 2,003,851.18 | 8.3% |
| 3) Pupil Services | 3000-3999 | | 1,884,180.15 | 384,733.60 | 2,268,913.75 | 1,820,001.78 | 465,634.66 | 2,285,636.44 | 0.7% |
| 4) Ancillary Services | 4000-4999 | | 281,659.03 | 11,556.00 | 293,215.03 | 310,223.68 | 11,556.00 | 321,779.68 | 9.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,522,220.98 | 156,983.64 | 1,679,204.62 | 1,390,041.36 | 187,137.86 | 1,577,179.22 | -6.1% |
| 8) Plant Services | 8000-8999 | | 966,702.49 | 1,243,314.56 | 2,210,017.05 | 1,065,118.60 | 742,275.33 | 1,807,393.93 | -18.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 110,222.89 | 0.00 | 110,222.89 | 114,412.69 | 0.00 | 114,412.69 | 3.8% |
| 10) TOTAL, EXPENDITURES | | | 15,358,828.94 | 5,576,213.01 | 20,935,041.95 | 15,705,815.65 | 5,767,005.38 | 21,472,821.03 | 2.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,939,487.10 | (990,717.08) | 948,770.02 | 1,880,044.35 | (1,328,672.63) | 551,371.72 | -41.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 260,000.00 | 130,000.00 | 390,000.00 | 260,000.00 | 153,707.94 | 413,707.94 | 6.1% |
| 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 | (1,179,590.41) | 1,179,590.41 | 0.00 | (1,321,057.17) | 1,321,057.17 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,439,590.41) | 1,049,590.41 | (390,000.00) | (1,581,057.17) | 1,167,349.23 | (413,707.94) | 6.1% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals Unrestricted (A) | 2018-19 Unaudited Actuals Restricted (B) | 2018-19 Unaudited Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 499,896.69 | 58,873.33 | 558,770.02 | 298,987.18 | (161,323.40) | 137,663.78 | -75.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| 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) | | | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,834,050.14 | 102,450.07 | 4,936,500.21 | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 11.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,333,946.83 | 161,323.40 | 5,495,270.23 | 5,632,934.01 | 0.00 | 5,632,934.01 | 2.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 365,150.62 | 0.00 | 365,150.62 | 304,292.18 | 0.00 | 304,292.18 | -16.7% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 161,323.40 | 161,323.40 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,943,796.21 | 0.00 | 4,943,796.21 | 5,303,641.83 | 0.00 | 5,303,641.83 | 7.3% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| 5640 | Medi-Cal Billing Option | 80,699.41 | 0.00 |
| 6300 | Lottery: Instructional Materials | 38,198.15 | 0.00 |
| 6512 | Special Ed: Mental Health Services | 440.61 | 0.00 |
| 7510 | Low-Performing Students Block Grant | 27,972.00 | 0.00 |
| 9010 | Other Restricted Local | 14,013.23 | 0.00 |
| Total, Restricted Balance | | 161,323.40 | 0.00 |

| Description | 2018-19 Unaudited Actuals | | | 2019-20 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 |
| **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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 | 1,511.98 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 2.46 | 2.46 | 2.46 | 2.46 | 2.46 | 2.46 |
| b. Special Education-Special Day Class | 7.57 | 7.57 | 7.57 | 7.57 | 7.57 | 7.57 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.49 | 0.49 | 0.49 | 0.49 | 0.49 | 0.49 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 10.52 | 10.52 | 10.52 | 10.52 | 10.52 | 10.52 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 1,522.50 | 1,522.50 | 1,522.50 | 1,522.50 | 1,522.50 | 1,522.50 |
| **7. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

**LCFF Calculator Universal Assumptions**

Holtville Unified (63149) - 18/19 Unaudite

**Summary of Funding**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Target Components:** | | | | |
| *COLA & Augmentation* | *3.70%* | *3.26%* | *3.00%* | *2.80%* |
| Base Grant | 12,315,688 | 12,717,400 | 13,099,232 | 13,465,729 |
| Grade Span Adjustment | 458,152 | 473,143 | 487,169 | 500,767 |
| Supplemental Grant | 1,988,121 | 2,077,510 | 2,135,238 | 2,194,974 |
| Concentration Grant | 1,457,496 | 1,566,378 | 1,601,837 | 1,646,650 |
| Add-ons | 353,701 | 353,701 | 353,701 | 353,701 |
| Total Target | 16,573,158 | 17,188,132 | 17,677,177 | 18,161,821 |
| **Transition Components:** | | | | |
| Target | $ 16,573,158 | $ 17,188,132 | $ 17,677,177 | $ 18,161,821 |
| Funded Based on Target Formula *(PY P-2)* | FALSE | TRUE | TRUE | TRUE |
| Floor | 15,393,504 | 16,573,152 | 16,573,152 | 16,573,152 |
| *Remaining Need after Gap (informational only)* | - | - | - | - |
| *Gap %* | *100%* | *100%* | *100%* | *100%* |
| Current Year Gap Funding | 1,179,654 | - | - | - |
| Miscellaneous Adjustments | - | - | - | - |
| Economic Recovery Target | - | - | - | - |
| Additional State Aid | - | - | - | - |
| **Total LCFF Entitlement** | **$ 16,573,158** | **$ 17,188,132** | **$ 17,677,177** | **$ 18,161,821** |

**Components of LCFF By Object Code**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| 8011 - State Aid | $ 11,180,498 | $ 11,888,435 | $ 12,377,480 | $ 12,862,124 |
| 8011 - Fair Share | - | - | - | - |
| 8311 & 8590 - Categoricals | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 2,442,690 | 2,442,690 | 2,442,690 | 2,442,690 |
| *Local Revenue Sources:* | | | | |
| 8021 to 8089 - Property Taxes | 2,959,484 | 2,866,521 | 2,866,521 | 2,866,521 |
| 8096 - In-Lieu of Property Taxes | (9,514) | (9,514) | (9,514) | (9,514) |
| *Property Taxes net of in-lieu* | *2,949,970* | *2,857,007* | *2,857,007* | *2,857,007* |
| TOTAL FUNDING | $ 16,573,158 | $ 17,188,132 | $ 17,677,177 | $ 18,161,821 |
| *Basic Aid Status* | *Non-Basic Aid* | *Non-Basic Aid* | *Non-Basic Aid* | *Non-Basic Aid* |
| *Less: Excess Taxes* | *$ -* | *$ -* | *$ -* | *$ -* |
| *Less: EPA in Excess to LCFF Funding* | *$ -* | *$ -* | *$ -* | *$ -* |
| **Total Phase-In Entitlement** | ***$ 16,573,158*** | ***$ 17,188,132*** | ***$ 17,677,177*** | ***$ 18,161,821*** |

**EPA Details**

| | | | | |
|---|---|---|---|---|
| *% of Adjusted Revenue Limit - Annual* | *30.50770954%* | *30.50770954%* | *30.50770954%* | *30.50770954%* |
| *% of Adjusted Revenue Limit - P-2* | *30.50770954%* | *30.50770954%* | *30.50770954%* | *30.50770954%* |
| EPA (for LCFF Calculation purposes) | *$ 2,442,690* | *$ 2,442,690* | *$ 2,442,690* | *$ 2,442,690* |
| *8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)* | *2,444,439* | *2,442,690* | *2,442,690* | *2,442,690* |
| *8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)* | *4,593* | *(1,749)* | *0* | *0* |
| *Accrual* (from Assumptions) | - | - | - | - |

**LCFF Calculator Universal Assumptions**

Holtville Unified (63149) - 18/19 Unaudite

**Summary of Student Population**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Unduplicated Pupil Population** | | | | |
| Enrollment | 1,578 | 1,578 | 1,578 | 1,578 |
| COE Enrollment | 9 | 9 | 9 | 9 |
| *Total Enrollment* | *1,587* | *1,587* | *1,587* | *1,587* |
| Unduplicated Pupil Count | 1,241 | 1,241 | 1,241 | 1,241 |
| COE Unduplicated Pupil Count | 6 | 6 | 6 | 6 |
| *Total Unduplicated Pupil Count* | *1,247* | *1,247* | *1,247* | *1,247* |
| Rolling %, Supplemental Grant | 77.8200% | 78.7500% | 78.5800% | 78.5800% |
| Rolling %, Concentration Grant | 77.8200% | 78.7500% | 78.5800% | 78.5800% |
| | | | | |
| **FUNDED ADA** | | | | |
| ***Adjusted Base Grant ADA*** | *Current Year* | *Current Year* | *Current Year* | *Current Year* |
| Grades TK-3 | 427.95 | 427.95 | 427.95 | 427.95 |
| Grades 4-6 | 327.18 | 327.18 | 327.18 | 327.18 |
| Grades 7-8 | 230.93 | 230.93 | 230.93 | 230.93 |
| Grades 9-12 | 536.44 | 536.44 | 536.44 | 536.44 |
| ***Total Adjusted Base Grant ADA*** | ***1,522.50*** | ***1,522.50*** | ***1,522.50*** | ***1,522.50*** |
| | | | | |
| ***Necessary Small School ADA*** | *Current year* | *Current year* | *Current year* | *Current year* |
| Grades TK-3 | - | - | - | - |
| Grades 4-6 | - | - | - | - |
| Grades 7-8 | - | - | - | - |
| Grades 9-12 | - | - | - | - |
| ***Total Necessary Small School ADA*** | **-** | **-** | **-** | **-** |
| **Total Funded ADA** | **1522.50** | **1522.50** | **1522.50** | **1522.50** |
| | | | | |
| **ACTUAL ADA** ***(Current Year Only)*** | | | | |
| Grades TK-3 | 427.95 | 427.95 | 427.95 | 427.95 |
| Grades 4-6 | 327.18 | 327.18 | 327.18 | 327.18 |
| Grades 7-8 | 230.93 | 230.93 | 230.93 | 230.93 |
| Grades 9-12 | 536.44 | 536.44 | 536.44 | 536.44 |
| **Total Actual ADA** | **1,522.50** | **1,522.50** | **1,522.50** | **1,522.50** |
| *Funded Difference (Funded ADA less Actual ADA)* | - | - | - | - |

**LCAP Percentage to Increase or Improve Services**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| Current year estimated supplemental and concent | $ 3,445,617 | $ 3,643,888 | $ 3,737,075 | $ 3,841,624 |
| Current year Percentage to Increase or Improve Se | 26.97% | 27.63% | 27.51% | 27.51% |

| Holtville Unified (63149) - 18/19 Unaudited Actuals & 19/2 | | | | 08/12/19 | | v20.2b | | | | | | | | 08/12/19 | | v20.2b | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | ***2018-19*** | | | | | | | ***2019-20*** | | | | | | ***2020-21*** | | | | ***2021-22*** |
| CALCULATE LCFF TARGET | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | COLA & Augmentation | 3.700% | | | | | COLA & Augmentation | 3.260% | | | | | COLA & Augmentation | 3.000% | | | | COLA & Augmentation | 2.800% |
| Unduplicated as % of Enrollment | | 3 yr average | | 77.82% | 77.82% | **2018-19** | | 3 yr average | | 78.75% | 78.75% | **2019-20** | | 3 yr average | | 78.58% | 78.58% | **2020-21** | | 3 yr average | | 78.58% | 78.58% | **2021-22** |
| | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET |
| Grades TK-3 | 427.95 | 7,459 | 776 | 1,282 | 940 | 4,474,777 | 427.95 | 7,702 | 801 | 1,339 | 1,010 | 4,644,094 | 427.95 | 7,933 | 825 | 1,376 | 1,033 | 4,778,907 | 427.95 | 8,155 | 848 | 1,415 | 1,061 | 4,912,594 |
| Grades 4-6 | 327.18 | 7,571 | | 1,178 | 864 | 3,145,247 | 327.18 | 7,818 | | 1,231 | 928 | 3,264,511 | 327.18 | 8,053 | | 1,266 | 949 | 3,359,503 | 327.18 | 8,278 | | 1,301 | 976 | 3,453,367 |
| Grades 7-8 | 230.93 | 7,796 | | 1,213 | 890 | 2,285,951 | 230.93 | 8,050 | | 1,268 | 956 | 2,372,532 | 230.93 | 8,292 | | 1,303 | 978 | 2,441,576 | 230.93 | 8,524 | | 1,340 | 1,005 | 2,509,888 |
| Grades 9-12 | 536.44 | 9,034 | 235 | 1,443 | 1,058 | 6,313,480 | 536.44 | 9,329 | 243 | 1,508 | 1,137 | 6,553,293 | 536.44 | 9,609 | 250 | 1,549 | 1,162 | 6,743,489 | 536.44 | 9,878 | 257 | 1,593 | 1,195 | 6,932,271 |
| Subtract NSS | - | - | - | | | - | - | - | - | | | - | - | - | - | | | - | - | - | - | | | - |
| NSS Allowance | | - | | | | - | | - | | | | - | | - | | | | - | | - | | | | - |
| TOTAL BASE | 1,522.50 | 12,315,688 | 458,152 | 1,988,121 | 1,457,496 | 16,219,457 | 1,522.50 | 12,717,400 | 473,143 | 2,077,510 | 1,566,378 | 16,834,431 | 1,522.50 | 13,099,232 | 487,169 | 2,135,238 | 1,601,837 | 17,323,476 | 1,522.50 | 13,465,729 | 500,767 | 2,194,974 | 1,646,650 | 17,808,120 |
| Targeted Instructional Improvement Block Grant | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Home-to-School Transportation | | | | | | 353,701 | | | | | | 353,701 | | | | | | 353,701 | | | | | | 353,701 |
| Small School District Bus Replacement Program | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | **16,573,158** | | | | | | **17,188,132** | | | | | | **17,677,177** | | | | | | **18,161,821** |
| Funded Based on Target Formula *(based on prior year P-2 certification)* | | | | | | **FALSE** | | | | | | **TRUE** | | | | | | **TRUE** | | | | | | **TRUE** |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | 3/4 | - | | | | | 100% | - | | | | | 100% | - | | | | | 100% | - |
| CALCULATE LCFF FLOOR | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | 12-13 Rate | 18-19 ADA | | | | | 12-13 Rate | 19-20 ADA | | | | | 12-13 Rate | 20-21 ADA | | | | | 12-13 Rate | 21-22 ADA | |
| Current year Funded ADA times Base per ADA | | | | 5,206.26 | 1,522.50 | 7,926,531 | | | | 5,206.26 | 1,522.50 | 7,926,531 | | | | 5,206.26 | 1,522.50 | 7,926,531 | | | | 5,206.26 | 1,522.50 | 7,926,531 |
| Current year Funded ADA times Other RL per ADA | | | | 52.72 | 1,522.50 | 80,266 | | | | 52.72 | 1,522.50 | 80,266 | | | | 52.72 | 1,522.50 | 80,266 | | | | 52.72 | 1,522.50 | 80,266 |
| Necessary Small School Allowance at 12-13 rates | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| 2012-13 Categoricals | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 |
| Floor Adjustments | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | - | - | - | | | | - | - | - | | | | - | - | - | | | | - | - | - |
| Less Fair Share Reduction | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Non-LCFF certified New Charter: District PY rate * CY ADA | | | | | | - | | | | - | - | - | | | | - | - | - | | | | - | - | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | | $ 3,179.46 | 1,522.50 | 4,840,728 | | | | $ 3,954.27 | 1,522.50 | 6,020,376 | | | | $ 3,954.27 | 1,522.50 | 6,020,376 | | | | $ 3,954.27 | 1,522.50 | 6,020,376 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | **15,393,504** | | | | | | **16,573,152** | | | | | | **16,573,152** | | | | | | **16,573,152** |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | **2018-19** | | | | | | **2019-20** | | | | | | **2020-21** | | | | | | **2021-22** |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | 16,573,158 | | | | | | 17,188,132 | | | | | | 17,677,177 | | | | | | 18,161,821 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | 15,393,504 | | | | | | 16,573,152 | | | | | | 16,573,152 | | | | | | 16,573,152 |
| LCFF Need *(LCFF Target less LCFF Floor, if positive)* | | | | | | 1,179,654 | | | | | | - | | | | | | - | | | | | | - |
| Current Year Gap Funding | | | | | 100.00% | 1,179,654 | | | | | 100.00% | - | | | | | 100.00% | - | | | | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Miscellaneous Adjustments | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| **LCFF Entitlement before Minimum State Aid provision** | | | | | | **16,573,158** | | | | | | **17,188,132** | | | | | | **17,677,177** | | | | | | **18,161,821** |
| CALCULATE STATE AID | | | | | | | | | | | | | | | | | | | | | | | | |
| Transition Entitlement | | | | | | 16,573,158 | | | | | | 17,188,132 | | | | | | 17,677,177 | | | | | | 18,161,821 |
| Local Revenue (including RDA) | | | | | | (2,949,970) | | | | | | (2,857,007) | | | | | | (2,857,007) | | | | | | (2,857,007) |
| Gross State Aid | | | | | | 13,623,188 | | | | | | 14,331,125 | | | | | | 14,820,170 | | | | | | 15,304,814 |
| CALCULATE MINIMUM STATE AID | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 12-13 Rate | 18-19 ADA | | | N/A | | 12-13 Rate | 19-20 ADA | | | N/A | | 12-13 Rate | 20-21 ADA | | | N/A | | 12-13 Rate | 21-22 ADA | | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | 5,258.98 | 1,522.50 | | | 8,006,797 | | 5,258.98 | 1,522.50 | | | 8,006,797 | | 5,258.98 | 1,522.50 | | | 8,006,797 | | 5,258.98 | 1,522.50 | | | 8,006,797 |
| 2012-13 NSS Allowance (deficited) | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | | (2,949,970) | | | | | | (2,857,007) | | | | | | (2,857,007) | | | | | | (2,857,007) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 5,056,827 | | | | | | 5,149,790 | | | | | | 5,149,790 | | | | | | 5,149,790 |
| Categorical funding from 2012-13 | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 | | | | | | 2,545,979 |
| Charter Categorical Block Grant adjusted for ADA | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid Guarantee | | | | | | 7,602,806 | | | | | | 7,695,769 | | | | | | 7,695,769 | | | | | | 7,695,769 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Offset | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| Total Minimim State Aid with Offset | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| TOTAL STATE AID | | | | | | 13,623,188 | | | | | | 14,331,125 | | | | | | 14,820,170 | | | | | | 15,304,814 |
| **Additional State Aid (Additional SA)** | | | | | | - | | | | | | - | | | | | | - | | | | | | - |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | | | | | 16,573,158 | | | | | | 17,188,132 | | | | | | 17,677,177 | | | | | | 18,161,821 |
| CHANGE OVER PRIOR YEAR | | | 5.47% | 859,508 | | | | | 3.71% | 614,974 | | | | | 2.85% | 489,045 | | | | | 2.74% | 484,644 | | |
| LCFF Entitlement PER ADA | | | | | | 10,885 | | | | | | 11,289 | | | | | | 11,611 | | | | | | 11,929 |
| PER ADA CHANGE OVER PRIOR YEAR | | | 8.09% | 815 | | | | | 3.71% | 404 | | | | | 2.85% | 322 | | | | | 2.74% | 318 | | |
| BASIC AID STATUS (school districts only) | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Increase | | 2018-19 | | | | Increase | | 2019-20 | | | | Increase | | 2020-21 | | | | Increase | | 2021-22 |
| State Aid | | | 5.32% | 688,256 | | 13,623,188 | | | 5.20% | 707,937 | | 14,331,125 | | | 3.41% | 489,045 | | 14,820,170 | | | 3.27% | 484,644 | | 15,304,814 |
| Property Taxes net of in-lieu | | | 6.16% | 171,252 | | 2,949,970 | | | -3.15% | (92,963) | | 2,857,007 | | | 0.00% | - | | 2,857,007 | | | 0.00% | - | | 2,857,007 |
| Charter in-Lieu Taxes | | | 0.00% | - | | - | | | 0.00% | - | | - | | | 0.00% | - | | - | | | 0.00% | - | | - |
| LCFF pre COE, Choice, Supp | | | 5.47% | 859,508 | | 16,573,158 | | | 3.71% | 614,974 | | 17,188,132 | | | 2.85% | 489,045 | | 17,677,177 | | | 2.74% | 484,644 | | 18,161,821 |

| 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 | 9,523,717.49 | 301 | 254,113.51 | 303 | 9,269,603.98 | 305 | 274,622.02 | | 307 | 8,994,981.96 | 309 |
| 2000 - Classified Salaries | 2,880,015.70 | 311 | 112,188.73 | 313 | 2,767,826.97 | 315 | 395,400.17 | | 317 | 2,372,426.80 | 319 |
| 3000 - Employee Benefits | 5,536,851.15 | 321 | 218,097.68 | 323 | 5,318,753.47 | 325 | 218,316.95 | | 327 | 5,100,436.52 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 822,689.35 | 331 | 64,024.45 | 333 | 758,664.90 | 335 | 210,396.02 | | 337 | 548,268.88 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 1,443,556.29 | 341 | 59,822.70 | 343 | 1,383,733.59 | 345 | 62,225.05 | | 347 | 1,321,508.54 | 349 |
| | | | | TOTAL | 19,498,582.91 | 365 | | | TOTAL | 18,337,622.70 | 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 | 7,389,630.74 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 669,709.94 | 380 |
| 3. STRS | 3101 & 3102 | 2,065,040.20 | 382 |
| 4. PERS | 3201 & 3202 | 257,090.57 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 190,681.29 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 784,092.96 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 3,909.66 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 144,810.58 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 11,504,965.94 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 269,058.57 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 140,921.40 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 11,094,985.97 | 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 | | 60.50% | |
| 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) | 60.50% |
| 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) | 18,337,622.70 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

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



| FEDERAL PROGRAM NAME | Title I, Low Income | Migrant Education (Regular) | Migrant Education (Work-Study) | Migrant Education (Speech/Debate) | Migrant Education (Parent Advisory Council) | Migrant Education (Health/Other) | Migrant Education (School Readiness) |
|---|---|---|---|---|---|---|---|
| FEDERAL CATALOG NUMBER | 84.01 | 84.011 | 84.011 | 84.011 | 84.011 | 84.011 | 84.011 |
| RESOURCE CODE | 3010 | 3060 | 3060 | 3060 | 3060 | 3060 | 3060 |
| REVENUE OBJECT | 8290 | 8285 | 8285 | 8285 | 8285 | 8285 | 8285 |
| LOCAL DESCRIPTION (if any) | CDE Web | ICOE DSA | ICOE DSA | ICOE DSA | ICOE DSA | ICOE DSA | ICOE DSA |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 25,203.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 799,957.00 | 167,533.00 | 30,937.00 | 23,314.00 | 5,990.00 | 24,129.00 | 12,608.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 799,957.00 | 167,533.00 | 30,937.00 | 23,314.00 | 5,990.00 | 24,129.00 | 12,608.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 825,160.23 | 167,533.00 | 30,937.00 | 23,314.00 | 5,990.00 | 24,129.00 | 12,608.00 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 821,022.00 | 146,333.27 | 28,231.33 | 22,886.33 | 4,786.19 | 22,785.49 | 10,933.30 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 821,022.00 | 146,333.27 | 28,231.33 | 22,886.33 | 4,786.19 | 22,785.49 | 10,933.30 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 749,938.25 | 164,655.12 | 31,515.84 | 23,096.91 | 5,880.70 | 23,561.85 | 12,146.18 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 749,938.25 | 164,655.12 | 31,515.84 | 23,096.91 | 5,880.70 | 23,561.85 | 12,146.18 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 71,083.75 | (18,321.85) | (3,284.51) | (210.58) | (1,094.51) | (776.36) | (1,212.88) |
| a. Unearned Revenue | 71,083.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 0.00 | 18,321.85 | 3,284.51 | 210.58 | 1,094.51 | 776.36 | 1,212.88 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 75,221.98 | 2,877.88 | (578.84) | 217.09 | 109.30 | 567.15 | 461.82 |
| 15. If Carryover is allowed, enter line 14 amount here | 75,221.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 749,938.25 | 164,655.12 | 31,515.84 | 23,096.91 | 5,880.70 | 23,561.85 | 12,146.18 |

| FEDERAL PROGRAM NAME | Migrant Education (Summer 2018) | Migrant Education (Summer 2019) | Special Ed IDEA | Carl Perkins Vocational Ed | Title IIA, Staff Development | Title V, Rural & Low Income | Title IV, Student Support and Academic Enrich |
|---|---|---|---|---|---|---|---|
| FEDERAL CATALOG NUMBER | 84.011 | 84.011 | 84.027 | 84.048 | 84.367 | 84.358 | 84.424 |
| RESOURCE CODE | 3061 | 3061 | 3310 | 3550 | 4035 | 4126 | 4127 |
| REVENUE OBJECT | 8285 | 8285 | 8181 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | ICOE DSA | ICOE DSA | ICSELPA Award | IVROP Award | CARS Report | CDE Web | CDE Web |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 13,116.88 | 0.00 | 0.00 |
| 2. a. Current Year Award | 21,989.00 | 123,096.00 | 234,429.00 | 21,358.00 | 93,472.00 | 37,291.00 | 49,490.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 0.00 | 0.00 | 0.38 | 246.50 | 0.00 | 0.00 | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 21,989.00 | 123,096.00 | 234,429.38 | 21,604.50 | 93,472.00 | 37,291.00 | 49,490.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 21,989.00 | 123,096.00 | 234,429.38 | 21,604.50 | 106,588.88 | 37,291.00 | 49,490.00 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 2,854.56 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 21,454.71 | 24,400.09 | 0.38 | 5,152.05 | 78,861.00 | 15,174.00 | 12,046.00 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 21,454.71 | 24,400.09 | 0.38 | 5,152.05 | 81,715.56 | 15,174.00 | 12,046.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 21,454.71 | 108,759.58 | 234,429.38 | 21,604.50 | 84,167.09 | 7,672.15 | 2,675.74 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 21,454.71 | 108,759.58 | 234,429.38 | 21,604.50 | 84,167.09 | 7,672.15 | 2,675.74 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | (84,359.49) | (234,429.00) | (16,452.45) | (2,451.53) | 7,501.85 | 9,370.26 |
| a. Unearned Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,501.85 | 9,370.26 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 0.00 | 84,359.49 | 234,429.00 | 16,452.45 | 2,451.53 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 534.29 | 14,336.42 | 0.00 | 0.00 | 22,421.79 | 29,618.85 | 46,814.26 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 0.00 | 0.00 | 22,421.79 | 29,618.85 | 46,814.26 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 21,454.71 | 108,759.58 | 234,429.38 | 21,604.50 | 84,167.09 | 7,672.15 | 2,675.74 |

| FEDERAL PROGRAM NAME | Title III, Immigrant | Title III, LEP | **TOTAL** |
|---|---|---|---|
| FEDERAL CATALOG NUMBER | 84.365 | 84.365 | |
| RESOURCE CODE | 4201 | 4203 | |
| REVENUE OBJECT | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | CARS Report | CARS Report | |
| **AWARD** | | | |
| 1. Prior Year Carryover | 10,246.15 | 21,063.77 | 69,630.03 |
| 2. a. Current Year Award | 0.00 | 73,385.00 | 1,718,978.00 |
| b. Transferability (ESSA) | 0.00 | 0.00 | 0.00 |
| c. Other Adjustments | 0.00 | 0.00 | 246.88 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 0.00 | 73,385.00 | 1,719,224.88 |
| 3. Required Matching Funds/Other | 541.01 | 0.01 | 541.02 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 10,787.16 | 94,448.78 | 1,789,395.93 |
| **REVENUES** | | | |
| 5. Unearned Revenue Deferred from Prior Year | 1,914.15 | 0.00 | 4,768.71 |
| 6. Cash Received in Current Year | 3,161.00 | 72,399.05 | 1,289,626.19 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 5,075.15 | 72,399.05 | 1,294,394.90 |
| **EXPENDITURES** | | | |
| 9. Donor-Authorized Expenditures | 10,787.16 | 64,505.85 | 1,566,851.01 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 10,787.16 | 64,505.85 | 1,566,851.01 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (5,712.01) | 7,893.20 | (272,456.11) |
| a. Unearned Revenue | 0.00 | 7,893.20 | 95,849.06 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 5,712.01 | 0.00 | 368,305.17 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 29,942.93 | 222,544.92 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 29,942.93 | 204,019.81 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 10,787.16 | 64,505.85 | 1,566,851.01 |

| STATE PROGRAM NAME | ASES (Finley) | ASES (Finley) - Summer Reading | ASES (HMS) | ASES (HMS) Summer Reading | Career Technical Ed Incentive Program | Ag Vocational Incentive Grant | STRS On-Behalf Pension Contributions |
|---|---|---|---|---|---|---|---|
| RESOURCE CODE | 6010 | 6010 | 6010 | 6010 | 6387 | 7010 | 7690 (GF) |
| REVENUE OBJECT | 8590 | 8590 | 8677 | 8677 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | CDE Web | CDE Award Letter | ICOE Award Sheet | ICOE Email | Carryover | CDE Award Letter | Auditor Calcs |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 497,283.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 169,552.66 | 1,000.00 | 149,711.97 | 932.98 | 0.00 | 19,958.00 | 1,498,757.00 |
| b. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 169,552.66 | 1,000.00 | 149,711.97 | 932.98 | 0.00 | 19,958.00 | 1,498,757.00 |
| 3. Required Matching Funds/Other | 425.79 | 0.00 | 449.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 169,978.45 | 1,000.00 | 150,161.43 | 932.98 | 497,283.00 | 19,958.00 | 1,498,757.00 |
| **REVENUES** | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 497,283.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 158,909.78 | 0.00 | 150,161.43 | 0.00 | 0.00 | 14,969.00 | 1,498,757.00 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 158,909.78 | 0.00 | 150,161.43 | 0.00 | 497,283.00 | 14,969.00 | 1,498,757.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 169,978.45 | 0.00 | 150,161.43 | 0.00 | 497,283.00 | 19,958.00 | 1,498,757.00 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 169,978.45 | 0.00 | 150,161.43 | 0.00 | 497,283.00 | 19,958.00 | 1,498,757.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (11,068.67) | 0.00 | 0.00 | 0.00 | 0.00 | (4,989.00) | 0.00 |
| a. Unearned Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 11,068.67 | 0.00 | 0.00 | 0.00 | 0.00 | 4,989.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 1,000.00 | 0.00 | 932.98 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 1,000.00 | 0.00 | 932.98 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 169,978.45 | 0.00 | 150,161.43 | 0.00 | 497,283.00 | 19,958.00 | 1,498,757.00 |

| STATE PROGRAM NAME | **TOTAL** |
|---|---|
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| **AWARD** | |
| 1. Prior Year Carryover | 497,283.00 |
| 2. a. Current Year Award | 1,839,912.61 |
| b. Other Adjustments | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 1,839,912.61 |
| 3. Required Matching Funds/Other | 875.25 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,338,070.86 |
| **REVENUES** | |
| 5. Unearned Revenue Deferred from Prior Year | 497,283.00 |
| 6. Cash Received in Current Year | 1,822,797.21 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 2,320,080.21 |
| **EXPENDITURES** | |
| 9. Donor-Authorized Expenditures | 2,336,137.88 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 2,336,137.88 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (16,057.67) |
| a. Unearned Revenue | 0.00 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 16,057.67 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 1,932.98 |
| 15. If Carryover is allowed, enter line 14 amount here | 1,932.98 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,336,137.88 |

| LOCAL PROGRAM NAME | California Career Pathway Trust | MS Vouchers | **TOTAL** |
|---|---|---|---|
| RESOURCE CODE | 9151 | 9155 | |
| REVENUE OBJECT | 8677 | 8699 | |
| LOCAL DESCRIPTION (if any) | Carryover | Carryover | |
| **AWARD** | | | |
| 1. Prior Year Carryover | 43,001.01 | 359.39 | 43,360.40 |
| 2. a. Current Year Award | 0.00 | 576.96 | 576.96 |
| b. Other Adjustments | 0.00 | 3.88 | 3.88 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 580.84 | 580.84 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 43,001.01 | 940.23 | 43,941.24 |
| **REVENUES** | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 43,001.01 | 940.23 | 43,941.24 |
| 7. Contributed Matching Funds | 0.00 | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 43,001.01 | 940.23 | 43,941.24 |
| **EXPENDITURES** | | | |
| 9. Donor-Authorized Expenditures | 43,001.01 | 47.59 | 43,048.60 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 43,001.01 | 47.59 | 43,048.60 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 | 0.00 | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.00 | 892.64 | 892.64 |
| a. Unearned Revenue | 0.00 | 892.64 | 892.64 |
| b. Accounts Payable | 0.00 | 0.00 | 0.00 |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 892.64 | 892.64 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 892.64 | 892.64 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 43,001.01 | 47.59 | 43,048.60 |

| FEDERAL PROGRAM NAME | Medi-Cal LEA Billing Option | **TOTAL** |
|---|---|---|
| FEDERAL CATALOG NUMBER | 93.778 | |
| RESOURCE CODE | 5640 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | Actual Rev/Exp | |
| **AWARD** | | |
| 1. Prior Year Restricted Ending Balance | 65,059.45 | 65,059.45 |
| 2. a. Current Year Award | 24,148.92 | 24,148.92 |
| b. Other Adjustments | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 24,148.92 | 24,148.92 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 89,208.37 | 89,208.37 |
| **REVENUES** | | |
| 5. Cash Received in Current Year | 19,914.38 | 19,914.38 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 4,234.54 | 4,234.54 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 4,234.54 | 4,234.54 |
| 8. Contributed Matching Funds | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 24,148.92 | 24,148.92 |
| **EXPENDITURES** | | |
| 10. Donor-Authorized Expenditures | 8,508.96 | 8,508.96 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 8,508.96 | 8,508.96 |
| **RESTRICTED ENDING BALANCE** | | |
| 13. Current Year (line 4 minus line 10) | 80,699.41 | 80,699.41 |

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



| STATE PROGRAM NAME | Restricted Lotto (Instructional Materials) | Special Ed - State AB602 | Special Ed - State Mental Health | Classified Professional Development Block | Low-Performing Students Block | **TOTAL** |
|---|---|---|---|---|---|---|
| RESOURCE CODE | 6300 | 6500 | 6512 | 7311 | 7510 | |
| REVENUE OBJECT | 8560 | 8792 | 8792 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | State Controller | IC SELPA Award | IC SELPA Award | CDE Web | CDE Web | |
| **AWARD** | | | | | | |
| 1. Prior Year Restricted Ending Balance | 36,358.53 | 0.00 | 0.00 | 0.00 | 0.00 | 36,358.53 |
| 2. a. Current Year Award | 87,880.00 | 271,490.99 | 67,611.73 | 15,286.00 | 27,972.00 | 470,240.72 |
| b. Other Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 87,880.00 | 271,490.99 | 67,611.73 | 15,286.00 | 27,972.00 | 470,240.72 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 124,238.53 | 271,490.99 | 67,611.73 | 15,286.00 | 27,972.00 | 506,599.25 |
| **REVENUES** | | | | | | |
| 5. Cash Received in Current Year | 70,914.89 | 271,490.99 | 67,611.73 | 15,286.00 | 13,832.00 | 439,135.61 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 16,965.11 | 0.00 | 0.00 | 0.00 | 14,140.00 | 31,105.11 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 16,965.11 | 0.00 | 0.00 | 0.00 | 14,140.00 | 31,105.11 |
| 8. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 87,880.00 | 271,490.99 | 67,611.73 | 15,286.00 | 27,972.00 | 470,240.72 |
| **EXPENDITURES** | | | | | | |
| 10. Donor-Authorized Expenditures | 86,040.38 | 271,490.99 | 67,171.12 | 15,286.00 | 0.00 | 439,988.49 |
| 11. Non Donor-Authorized Expenditures | 0.00 | 489,929.85 | 0.00 | 0.00 | 0.00 | 489,929.85 |
| 12. Total Expenditures (line 10 plus line 11) | 86,040.38 | 761,420.84 | 67,171.12 | 15,286.00 | 0.00 | 929,918.34 |
| **RESTRICTED ENDING BALANCE** | | | | | | |
| 13. Current Year (line 4 minus line 10) | 38,198.15 | 0.00 | 440.61 | 0.00 | 27,972.00 | 66,610.76 |

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



| LOCAL PROGRAM NAME | Ongoing/Routine Maintenance | HHS Ag Dept Donation Funds | SISC I Illness & Injury Prev. Prog. | Finley Local Donation Funds | Redevelopment Agency Facility Funds | **TOTAL** |
|---|---|---|---|---|---|---|
| RESOURCE CODE | 8150 | 9010-80 | 9010-70 | 9010-71 | 9140 | |
| REVENUE OBJECT | 8980 | 8699 | 8699 | 8699 | 8625 | |
| LOCAL DESCRIPTION (if any) | GF UR Contrib | Carryover | SISC Award | Carryover | RDA Pass-Thru | |
| **AWARD** | | | | | | |
| 1. Prior Year Restricted Ending Balance | 0.00 | 957.53 | 0.00 | 74.56 | 0.00 | 1,032.09 |
| 2. a. Current Year Award | 0.00 | 0.00 | 0.00 | 0.00 | 143,707.94 | 143,707.94 |
| b. Other Adjustments | 0.00 | 0.00 | 1,360.86 | 0.00 | 0.00 | 1,360.86 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 1,360.86 | 0.00 | 143,707.94 | 145,068.80 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 957.53 | 1,360.86 | 74.56 | 143,707.94 | 146,100.89 |
| **REVENUES** | | | | | | |
| 5. Cash Received in Current Year | 0.00 | 0.00 | 878.14 | 0.00 | 143,707.94 | 144,586.08 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 482.72 | 0.00 | 0.00 | 482.72 |
| b. Noncurrent Accounts Receivable | 0.00 | 0.00 | 482.72 | 0.00 | 0.00 | 482.72 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 878.14 | 0.00 | 143,707.94 | 144,586.08 |
| **EXPENDITURES** | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 652.24 | 1,360.86 | 74.56 | 130,000.00 | 132,087.66 |
| 11. Non Donor-Authorized Expenditures | 680,660.56 | 0.00 | 0.00 | 0.00 | 0.00 | 680,660.56 |
| 12. Total Expenditures (line 10 plus line 11) | 680,660.56 | 652.24 | 1,360.86 | 74.56 | 130,000.00 | 812,748.22 |
| **RESTRICTED ENDING BALANCE** | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 305.29 | 0.00 | 0.00 | 13,707.94 | 14,013.23 |

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | **2017-18 Actual** | | | **2018-19 Actual** | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 10,080,658.97 | | 10,080,658.97 | | | 10,539,449.42 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 1,509.65 | | 1,509.65 | | | 1,522.50 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | **Adjustments to 2017-18** | | | **Adjustments to 2018-19** | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | **2018-19 P2 Report** | | | **2019-20 P2 Estimate** | | |
| 1. Total K-12 ADA (Form A, Line A6) | 1,522.50 | | 1,522.50 | 1,522.50 | | 1,522.50 |
| 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) | | | 1,522.50 | | | 1,522.50 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED** | **2018-19 Actual** | | | **2019-20 Budget** | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 30,685.54 | | 30,685.54 | 30,686.00 | | 30,686.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 3,329,958.79 | | 3,329,958.79 | 3,329,958.00 | | 3,329,958.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 323,434.22 | | 323,434.22 | 323,435.00 | | 323,435.00 |
| 6. Prior Years' Taxes (Object 8043) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 18,940.44 | | 18,940.44 | 18,940.00 | | 18,940.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (836,498.00) | | (836,498.00) | (836,498.00) | | (836,498.00) |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 92.86 | | 92.86 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 236,577.91 | | 236,577.91 | 140,000.00 | | 140,000.00 |
| 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) | 3,103,191.76 | 0.00 | 3,103,191.76 | 3,006,521.00 | 0.00 | 3,006,521.00 |
| 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) | 3,103,191.76 | 0.00 | 3,103,191.76 | 3,006,521.00 | 0.00 | 3,006,521.00 |

| | 2018-19 Calculations | | | 2019-20 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 234,032.10 | | | 245,467.92 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | 0.00 | | | 0.00 |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | 0.00 | | | 0.00 |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | 0.00 | | | 0.00 |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 234,032.10 | | | 245,467.92 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 13,623,188.00 | | 13,623,188.00 | 14,331,125.00 | | 14,331,125.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (692.00) | | (692.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 13,622,496.00 | 0.00 | 13,622,496.00 | 14,331,125.00 | 0.00 | 14,331,125.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 21,883,811.97 | | 21,883,811.97 | 22,024,192.75 | | 22,024,192.75 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 73,086.40 | | 73,086.40 | 60,000.00 | | 60,000.00 |
| **D. APPROPRIATIONS LIMIT CALCULATIONS** | **2018-19 Actual** | | | **2019-20 Budget** | | |
| **PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 10,080,658.97 | | | 10,539,449.42 |
| 2. Inflation Adjustment | | | 1.0367 | | | 1.0385 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0085 | | | 1.0000 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 10,539,449.42 | | | 10,945,218.22 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 3,103,191.76 | | | 3,006,521.00 |
| 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) | | | 182,700.00 | | | 182,700.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 7,670,289.76 | | | 8,184,165.14 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 7,670,289.76 | | | 8,184,165.14 |
| 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]) | | | 36,101.27 | | | 30,569.81 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 3,139,293.03 | | | 3,037,090.81 |
| 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) | | | 7,634,188.49 | | | 8,153,595.33 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 3,139,293.03 | | | |
| b. State Subventions (Line D8) | | | 7,634,188.49 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 234,032.10 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 10,539,449.42 | | | |

| | 2018-19 Calculations | | | 2019-20 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) | | | 0.00 | | | |
| If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814 | | | | | | |
| **SUMMARY** | **2018-19 Actual** | | | **2019-20 Budget** | | |
| **11. Adjusted Appropriations Limit** (Lines D4 plus D10) | | | 10,539,449.42 | | | 10,945,218.22 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 10,539,449.42 | | | |

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

John-Paul Wells, Assistant Superintendent
Gann Contact Person

760-356-2974
Contact Phone Number

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



| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| **A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)** | 0.00 | 0.00 | 11,298.19 | 0.00 | 1,153,612.70 | 0.00 | 0.00 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** **Description** | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K–12 | | | 84.90 | | 85.00 | | |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | 1.50 | | 2.00 | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | 4.00 | | 4.00 | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | 7.50 | | 8.00 | | |
| 6000 ROC/P | | | | | | | |
| **Other Goals** **Description** | | | | | | | |
| 7110 Nonagency - Educational | | | 1.00 | | 1.00 | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| **Other Funds** **Description** | | | | | | | |
| - - Adult Education (Fund 11) | | | | | 4.00 | | |
| - - Child Development (Fund 12) | | | | | | | |
| - - Cafeteria (Funds 13 & 61) | | | | | | | |
| **C. Total Allocation Factors** | 0.00 | 0.00 | 98.90 | 0.00 | 104.00 | 0.00 | 0.00 |

| Goal | Program/Activity | Direct Costs - Direct Charged (Schedule DCC) Column 1 | Direct Costs - Allocated (Schedule AC) Column 2 | Direct Costs - Subtotal (col. 1 + 2) Column 3 | 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 |
|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K–12 | 14,971,093.90 | 952,555.38 | 15,923,649.28 | 1,394,533.05 | | 17,318,182.33 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 241,913.30 | 22,356.22 | 264,269.52 | 23,143.73 | | 287,413.25 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 500,249.71 | 44,826.67 | 545,076.38 | 47,735.73 | | 592,812.11 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 1,175,691.69 | 89,596.23 | 1,265,287.92 | 110,809.14 | | 1,376,097.06 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Goals** | | | | | | | |
| 7110 | Nonagency - Educational | 594,471.95 | 11,206.67 | 605,678.62 | 53,043.05 | | 658,721.67 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Costs** | | | | | | | |
| ---- | Food Services | | | | | 0.00 | 0.00 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 497,283.00 | 497,283.00 |
| ---- | Other Outgo | | | | | 500,222.89 | 500,222.89 |
| **Other Funds ----** | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 44,369.72 | 44,369.72 | 108,798.70 | | 153,168.42 |
| **----** | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (58,858.77) | | (58,858.77) |
| ---- | **Total General Fund and Charter Schools Funds Expenditures** | 17,483,420.55 | 1,164,910.89 | 18,648,331.44 | 1,679,204.63 | 997,505.89 | 21,325,041.96 |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 10,492,017.90 | 441,279.83 | 221,464.96 | 1,064,277.75 | 1,361,502.62 | 554,879.46 | 293,215.03 | | | 542,456.35 | 0.00 | 14,971,093.90 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 90,480.26 | 0.00 | 0.00 | 38,465.36 | 112,967.68 | 0.00 | 0.00 | | | 0.00 | 0.00 | 241,913.30 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 500,249.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 500,249.71 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 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 | 1,047,824.66 | 0.00 | 0.00 | 38,893.56 | 74,818.12 | 14,155.35 | 0.00 | | | 0.00 | 0.00 | 1,175,691.69 |
| 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 | 392,552.32 | 843.68 | 28,712.90 | 5,107.53 | 150,590.52 | 0.00 | 0.00 | 0.00 | 0.00 | 16,665.00 | 0.00 | 594,471.95 |
| 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 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Direct Charged Costs** | | 12,523,124.85 | 442,123.51 | 250,177.86 | 1,146,744.20 | 1,699,878.94 | 569,034.81 | 293,215.03 | 0.00 | 0.00 | 559,121.35 | 0.00 | 17,483,420.55 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|---|---|---|---|---|---|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| **Instructional Goals** | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 9,698.85 | 942,856.53 | 0.00 | 952,555.38 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 171.36 | 22,184.86 | 0.00 | 22,356.22 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 456.95 | 44,369.72 | 0.00 | 44,826.67 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 856.79 | 88,739.44 | 0.00 | 89,596.23 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | |
| 7110 | Nonagency - Educational | 114.24 | 11,092.43 | 0.00 | 11,206.67 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Funds** | | | | | |
| - - | Adult Education (Fund 11) | | 44,369.72 | | 44,369.72 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| **Total Allocated Support Costs** | | 11,298.19 | 1,153,612.70 | 0.00 | 1,164,910.89 |

| | | |
|---|---|---|
| **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) | 425,504.17 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 9,500.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 927,294.49 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 375,764.73 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 1,738,063.39 |
| **B.** | **Direct Charged and Allocated Costs in General Fund and Charter Schools Funds** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 17,483,420.55 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 1,164,910.89 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 18,648,331.44 |
| **C.** | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 250,939.27 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 947,022.53 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 1,197,961.80 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 19,846,293.24 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 8.76% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|---|---|---|---|---|---|
| Food Services (Objects 1000-5999, 6400, and 6500) | 0.00 | | | | 0.00 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 497,283.00 | | 497,283.00 |
| Other Outgo (Objects 1000-7999) | | | | 500,222.89 | 500,222.89 |
| **Total Other Costs** | 0.00 | 0.00 | 497,283.00 | 500,222.89 | 997,505.89 |

**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) — 780,022.65
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) — 17,058,536.59

**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) — 4.57%

**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) | 895,276.63 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 268,849.94 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 9,500.00 |
| 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) | 77,657.74 |
| 6. | Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. | Adjustment for Employment Separation Costs | |
| | a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 1,251,284.31 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | 12,810.06 |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,264,094.37 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 12,508,793.44 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 1,850,343.76 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,268,913.75 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 293,215.03 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 425,504.17 |
| 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) | 32,017.86 |
| 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) | 13,980.00 |
| 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) | 1,621,636.43 |
| 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. | Adjustment for Employment Separation Costs | |
| | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 250,939.27 |
| 15. | Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. | Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 947,022.53 |
| 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) | 20,212,366.24 |
| **C.** | **Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18) | 6.19% |
| **D.** | **Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18) | 6.25% |

**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)** | 1,251,284.31 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | 10,649.98 |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **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 (6.18%) times Part III, Line B18); zero if negative | 12,810.06 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.18%) times Part III, Line B18); zero if positive | 0.00 |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | 12,810.06 |

**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: | not applicable |
| 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: | not applicable |
| 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: | not applicable |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 12,810.06 |

Approved indirect cost rate: 6.18%
Highest rate used in any program: 6.18%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 706,289.56 | 43,648.69 | 6.18% |
| 01 | 3060 | 245,739.89 | 15,116.71 | 6.15% |
| 01 | 3061 | 122,635.42 | 7,578.87 | 6.18% |
| 01 | 4035 | 79,268.31 | 4,898.78 | 6.18% |
| 01 | 4126 | 7,225.61 | 446.54 | 6.18% |
| 01 | 4127 | 2,520.00 | 155.74 | 6.18% |
| 01 | 4203 | 63,516.18 | 989.67 | 1.56% |
| 01 | 6010 | 306,268.30 | 13,871.58 | 4.53% |
| 01 | 7311 | 15,106.80 | 179.20 | 1.19% |
| 11 | 6391 | 192,940.71 | 9,620.02 | 4.99% |
| 13 | 5310 | 902,490.78 | 49,238.75 | 5.46% |

| 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 | | 36,358.53 | 36,358.53 |
| 2. State Lottery Revenue | 8560 | 254,066.80 | | 87,880.00 | 341,946.80 |
| 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) | | 254,066.80 | 0.00 | 124,238.53 | 378,305.33 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 195,184.23 | | | 195,184.23 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 58,882.57 | | | 58,882.57 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 86,040.38 | 86,040.38 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 254,066.80 | 0.00 | 86,040.38 | 340,107.18 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 38,198.15 | 38,198.15 |
| **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.

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2018-19 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 21,325,041.95 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 1,575,359.97 |
| 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 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 603,657.67 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 390,000.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 232,407.44 |
| 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) | | | | 1,226,065.11 |
| 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) | | | | 18,523,616.87 |

| **Section II - Expenditures Per ADA** | | **2018-19 Annual ADA/ Exps. Per ADA** |
|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 1,522.50 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,166.58 |

| **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.) | 17,245,676.16 | 11,423.25 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 17,245,676.16 | 11,423.25 |
| B. Required effort (Line A.2 times 90%) | 15,521,108.54 | 10,280.93 |
| C. Current year expenditures (Line I.E and Line II.B) | 18,523,616.87 | 12,166.58 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| 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** | | | | | | | | | 151 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 671,256.82 | | 671,256.82 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 151,080.04 | | 151,080.04 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 349,984.83 | | 349,984.83 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,370.00 | | 3,370.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,691.69 | 0.00 | 1,175,691.69 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 89,596.23 | | | | | | | | 89,596.23 |
| | Total Indirect Costs and PCR Allocations | 89,596.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89,596.23 |
| | TOTAL COSTS | 89,596.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,691.69 | 0.00 | 1,265,287.92 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,737.83 | | 43,737.83 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140,702.65 | | 140,702.65 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,988.90 | | 49,988.90 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,429.38 | 0.00 | 234,429.38 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,429.38 | 0.00 | 234,429.38 |
| 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 | | | | | | | | | 234,429.38 |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 627,518.99 | | 627,518.99 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,377.39 | | 10,377.39 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 299,995.93 | | 299,995.93 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,370.00 | | 3,370.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 941,262.31 | 0.00 | 941,262.31 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 89,596.23 | | | | | | | | 89,596.23 |
| | Total Indirect Costs and PCR Allocations | 89,596.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89,596.23 |
| | TOTAL BEFORE OBJECT 8980 | 89,596.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 941,262.31 | 0.00 | 1,030,858.54 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 1,030,858.54 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,377.39 | | 10,377.39 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,950.96 | | 2,950.96 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,328.35 | 0.00 | 13,328.35 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,328.35 | 0.00 | 13,328.35 |
| 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) | | | | | | | | | 498,929.85 |
| | TOTAL COSTS | | | | | | | | | 512,258.20 |

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

| 2017-18 Expenditures | A. State and Local | B. Local Only |
|---|---|---|
| 1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 1,221,164.85 | 736,951.37 |
| 2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | 0.00 | 0.00 |
| 3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | 0.00 | 0.00 |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | 0.00 | 0.00 |
| 5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4) | 1,221,164.85 | 736,951.37 |

| C. Unduplicated Pupil Count | |
|---|---|
| 1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet | 143.00 |
| 2. Enter any adjustments not included in Line C1 (explain below) | |
| 3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2) | 143.00 |

**SELPA:** (??)

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

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

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| Condition 1 | | 316,230.00 |
| Condition 4 | | 8,000.00 |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 324,230.00 |

**SELPA:** (??)

**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].

| | | State and Local | Local Only |
|---|---|---|---|
| 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) | 0.00 | | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | | |
| Current year funding (IDEA Section 619 - Resource 3315) | | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b) | | |
| **If (b) is greater than (a).** Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 0.00 (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | |
| **If (b) is less than (a).** Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 0.00 (f) | | |

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

**SELPA:** (??)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

| | Column A<br>Actual Expenditures (LE-CY Worksheet) FY 2018-19 | Column B<br>Actual Expenditures Comparison Year FY 2017-18 | Column C<br>Difference (A - B) |
|---|---|---|---|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 1,265,287.92 | | |
| b. Less: Expenditures paid from federal sources | 234,429.38 | | |
| c. Expenditures paid from state and local sources | 1,030,858.54 | 1,221,164.85 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,221,164.85 | |
| Less: Exempt reduction(s) for SECTION1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 1,030,858.54 | 1,221,164.85 | (190,306.31) |

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

| | Actual FY 2018-19 | Comparison Year FY 2017-18 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 1,265,287.92 | | |
| b. Less: Expenditures paid from federal sources | 234,429.38 | | |
| c. Expenditures paid from state and local sources | 1,030,858.54 | 1,221,164.85 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,221,164.85 | |
| 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 | 1,030,858.54 | 1,221,164.85 | |
| d. Special education unduplicated pupil count | 151 | 143 | |
| e. Per capita state and local expenditures (A2c/A2d) | 6,826.88 | 8,539.61 | (1,712.73) |

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:** (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Actual FY 2018-19 | Comparison Year FY2 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 | 512,258.20 | 736,951.37 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 736,951.37 | |
| Less: Exempt reduction(s) from SECTION 1 | | 324,230.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 512,258.20 | 412,721.37 | 99,536.83 |

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

| | Actual FY 2018-19 | Comparison Year FY 2017-18 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 512,258.20 | 736,951.37 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE | | 736,951.37 | |
| Less: Exempt reduction(s) from SECTION 1 | | 324,230.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 512,258.20 | 412,721.37 | |
| b. Special education unduplicated pupil count | 151 | 143 | |
| c. Per capita local expenditures (B2a/B2b) | 3,392.44 | 2,886.16 | 506.28 |

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
Email Address

| 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** | | | | | | | | | 151 |
| **TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 766,320.21 | | 766,320.21 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 161,626.80 | | 161,626.80 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 392,460.98 | | 392,460.98 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,107.00 | | 5,107.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,325,514.99 | 0.00 | 1,325,514.99 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.27 | | 168.27 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.27 | 0.00 | 168.27 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,325,683.26 | 0.00 | 1,325,683.26 |
| **STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,886.24 | | 707,886.24 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,420.00 | | 12,420.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 333,362.83 | | 333,362.83 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,585.00 | | 4,585.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,058,254.07 | 0.00 | 1,058,254.07 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.27 | | 168.27 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168.27 | 0.00 | 168.27 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,058,422.34 | 0.00 | 1,058,422.34 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 34,023.32 |
| | TOTAL COSTS | | | | | | | | | 1,092,445.66 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,420.00 | | 12,420.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,748.21 | | 3,748.21 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,168.21 | 0.00 | 16,168.21 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,168.21 | 0.00 | 16,168.21 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 34,023.32 |
| 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) | | | | | | | | | 610,506.52 |
| | TOTAL COSTS | | | | | | | | | 660,698.05 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 151 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 671,256.82 | | 671,256.82 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 151,080.04 | | 151,080.04 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 349,984.83 | | 349,984.83 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,370.00 | | 3,370.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,691.69 | 0.00 | 1,175,691.69 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 89,596.23 | | | | | | | | 89,596.23 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,691.69 | 0.00 | 1,175,691.69 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,737.83 | | 43,737.83 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140,702.65 | | 140,702.65 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,988.90 | | 49,988.90 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,429.38 | 0.00 | 234,429.38 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,429.38 | 0.00 | 234,429.38 |
| 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 | | | | | | | | | 234,429.38 |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 627,518.99 | | 627,518.99 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,377.39 | | 10,377.39 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 299,995.93 | | 299,995.93 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,370.00 | | 3,370.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 941,262.31 | 0.00 | 941,262.31 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 89,596.23 | | | | | | | | 89,596.23 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 941,262.31 | 0.00 | 941,262.31 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 941,262.31 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,377.39 | | 10,377.39 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,950.96 | | 2,950.96 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,328.35 | 0.00 | 13,328.35 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,328.35 | 0.00 | 13,328.35 |
| 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) | | | | | | | | | 498,929.85 |
| | TOTAL COSTS | | | | | | | | | 512,258.20 |

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

**SELPA:** (??)

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

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

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

**SELPA:** (??)

**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].

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

**If (b) is greater than (a).**

| | | | |
|---|---|---|---|
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 0.00 (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | |

**If (b) is less than (a).**

| | | | |
|---|---|---|---|
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 0.00 (f) | | |

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

**SELPA:** (??)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

| | Column A<br>Budgeted Amounts (LB-B Worksheet) FY 2019-20 | Column B<br>Actual Expenditures Comparison Year FY 2017-18 | Column C<br>Difference (A - B) |
|---|---|---|---|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 1,325,683.26 | | |
| b. Less: Expenditures paid from federal sources | 233,237.60 | | |
| c. Expenditures paid from state and local sources | 1,092,445.66 | 1,221,164.85 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,221,164.85 | |
| 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 | 1,092,445.66 | 1,221,164.85 | (128,719.19) |

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

| | Budgeted Amounts FY 2019-20 | Comparison Year FY 2017-18 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 1,325,683.26 | | |
| b. Less: Expenditures paid from federal sources | 233,237.60 | | |
| c. Expenditures paid from state and local sources | 1,092,445.66 | 1,221,164.85 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,221,164.85 | |
| 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 | 1,092,445.66 | 1,221,164.85 | |
| d. Special education unduplicated pupil count | 151 | 143 | |
| e. Per capita state and local expenditures (A2c/A2d) | 7,234.74 | 8,539.61 | (1,304.87) |

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:** (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Budget FY 2019-20 | Comparison Year FY 2018-19 | Difference |
|---|---|---|---|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 660,698.05 | 512,258.20 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 512,258.20 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 660,698.05 | 512,258.20 | 148,439.85 |

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

| | Budget FY 2019-20 | Comparison Year FYI 2018-19 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 660,698.05 | 512,258.20 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 512,258.20 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 660,698.05 | 512,258.20 | |
| b. Special education unduplicated pupil count | 151 | 151 | |
| c. Per capita local expenditures (B2a/B2b) | 4,375.48 | 3,392.44 | 983.04 |

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Title

Email Address

| | 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 | 153,012.00 | | 153,012.00 | 0.00 | 0.00 | 153,012.00 |
| Work in Progress | 2,384,397.00 | 1.00 | 2,384,398.00 | 65,595.00 | 8,750.00 | 2,441,243.00 |
| Total capital assets not being depreciated | 2,537,409.00 | 1.00 | 2,537,410.00 | 65,595.00 | 8,750.00 | 2,594,255.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 2,796,524.00 | 0.00 | 2,796,524.00 | 0.00 | 0.00 | 2,796,524.00 |
| Buildings | 26,528,302.00 | 0.00 | 26,528,302.00 | 672,885.00 | | 27,201,187.00 |
| Equipment | 1,913,634.00 | 0.00 | 1,913,634.00 | 190,014.00 | | 2,103,648.00 |
| Total capital assets being depreciated | 31,238,460.00 | 0.00 | 31,238,460.00 | 862,899.00 | 0.00 | 32,101,359.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (838,209.00) | | (838,209.00) | (131,463.00) | 0.00 | (969,672.00) |
| Buildings | (9,530,809.00) | | (9,530,809.00) | (479,597.00) | | (10,010,406.00) |
| Equipment | (1,648,787.00) | | (1,648,787.00) | (34,090.00) | | (1,682,877.00) |
| Total accumulated depreciation | (12,017,805.00) | 0.00 | (12,017,805.00) | (645,150.00) | 0.00 | (12,662,955.00) |
| Total capital assets being depreciated, net | 19,220,655.00 | 0.00 | 19,220,655.00 | 217,749.00 | 0.00 | 19,438,404.00 |
| Governmental activity capital assets, net | 21,758,064.00 | 1.00 | 21,758,065.00 | 283,344.00 | 8,750.00 | 22,032,659.00 |
| **Business-Type Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 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 | 7,770,310.00 | | 7,770,310.00 | 4,560,037.00 | 194,696.00 | 12,135,651.00 | 374,579.00 |
| State School Building Loans Payable | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Certificates of Participation Payable | 4,557,776.00 | 420.00 | 4,558,196.00 | 0.00 | 240,237.00 | 4,317,959.00 | 240,237.00 |
| Capital Leases Payable | 204,834.00 | | 204,834.00 | 0.00 | 0.00 | 204,834.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Pension Liability | 20,111,621.00 | | 20,111,621.00 | 2,682,585.00 | 0.00 | 22,794,206.00 | |
| Total/Net OPEB Liability | | 944,120.00 | 944,120.00 | 0.00 | 132,696.00 | 811,424.00 | |
| Compensated Absences Payable | 5,087.00 | (1.00) | 5,086.00 | 732.00 | 0.00 | 5,818.00 | 5,818.00 |
| Governmental activities long-term liabilities | 32,649,628.00 | 944,539.00 | 33,594,167.00 | 7,243,354.00 | 567,629.00 | 40,269,892.00 | 620,634.00 |
| **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 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (58,858.77) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 390,000.00 | | |
| Fund Reconciliation | | | | | | | 215,604.43 | 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 | 0.00 | 0.00 | 9,620.02 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 66,365.68 |
| 12 CHILD DEVELOPMENT 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 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 49,238.75 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 49,238.75 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 120,895.14 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 390,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 20,895.14 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 58,858.77 | (58,858.77) | 390,000.00 | 390,000.00 | 236,499.57 | 236,499.57 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 38,231.00 | 51,395.00 | 34.4% |
| 3) Other State Revenue | | 8300-8599 | 218,691.00 | 212,739.00 | -2.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,014.44 | 1,000.00 | -1.4% |
| 5) TOTAL, REVENUES | | | 257,936.44 | 265,134.00 | 2.8% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 127,189.51 | 153,248.59 | 20.5% |
| 2) Classified Salaries | | 2000-2999 | 49,685.13 | 20,988.00 | -57.8% |
| 3) Employee Benefits | | 3000-3999 | 65,238.20 | 69,108.76 | 5.9% |
| 4) Books and Supplies | | 4000-4999 | 1,236.48 | 4,000.00 | 223.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,589.95 | 7,040.57 | -7.2% |
| 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 | 9,620.02 | 9,194.05 | -4.4% |
| 9) TOTAL, EXPENDITURES | | | 260,559.29 | 263,579.97 | 1.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (2,622.85) | 1,554.03 | -159.2% |
| **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 | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,622.85) | 1,554.03 | -159.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 67,317.01 | 64,694.16 | -3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 67,317.01 | 64,694.16 | -3.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 67,317.01 | 64,694.16 | -3.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 64,694.16 | 66,248.19 | 2.4% |
| 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 | 15,675.66 | 16,229.69 | 3.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 49,018.50 | 50,018.50 | 2.0% |
| Adult Education Programs | 0000 | 9760 | *49,018.50* | | |
| Adult Ed Programs | 0000 | 9760 | | *50,018.50* | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 119,590.44 | | |
| 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 | 472.38 | | |
| 4) Due from Grantor Government | | 9290 | 26,146.00 | | |
| 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 | | | 146,208.82 | | |
| **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 | 15,148.98 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 66,365.68 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 81,514.66 | | |
| **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) | | | 64,694.16 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 38,231.00 | 51,395.00 | 34.4% |
| TOTAL, FEDERAL REVENUE | | | 38,231.00 | 51,395.00 | 34.4% |
| **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 Program | 6391 | 8590 | 199,036.00 | 193,084.00 | -3.0% |
| All Other State Revenue | All Other | 8590 | 19,655.00 | 19,655.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 218,691.00 | 212,739.00 | -2.7% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,014.44 | 1,000.00 | -1.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,014.44 | 1,000.00 | -1.4% |
| TOTAL, REVENUES | | | 257,936.44 | 265,134.00 | 2.8% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 120,763.50 | 117,645.00 | -2.6% |
| Certificated Pupil Support Salaries | | 1200 | 6,426.01 | 35,603.59 | 454.1% |
| 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 | | | 127,189.51 | 153,248.59 | 20.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| 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 | 49,685.13 | 20,988.00 | -57.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 49,685.13 | 20,988.00 | -57.8% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 32,235.35 | 35,452.29 | 10.0% |
| PERS | | 3201-3202 | 14,110.15 | 15,480.43 | 9.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,976.32 | 6,035.10 | 1.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,090.04 | 7,228.23 | -10.7% |
| Unemployment Insurance | | 3501-3502 | 87.91 | 87.12 | -0.9% |
| Workers' Compensation | | 3601-3602 | 3,139.86 | 3,230.35 | 2.9% |
| OPEB, Allocated | | 3701-3702 | 1,598.57 | 1,595.24 | -0.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 65,238.20 | 69,108.76 | 5.9% |
| **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 | (1,220.38) | 4,000.00 | -427.8% |
| Noncapitalized Equipment | | 4400 | 2,456.86 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,236.48 | 4,000.00 | 223.5% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,589.95 | 7,040.57 | -7.2% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,589.95 | 7,040.57 | -7.2% |
| **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% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 9,620.02 | 9,194.05 | -4.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 9,620.02 | 9,194.05 | -4.4% |
| TOTAL, EXPENDITURES | | | 260,559.29 | 263,579.97 | 1.2% |

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

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 38,231.00 | 51,395.00 | 34.4% |
| 3) Other State Revenue | | 8300-8599 | 218,691.00 | 212,739.00 | -2.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,014.44 | 1,000.00 | -1.4% |
| 5) TOTAL, REVENUES | | | 257,936.44 | 265,134.00 | 2.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 162,096.79 | 166,843.52 | 2.9% |
| 2) Instruction - Related Services | 2000-2999 | | 77,049.83 | 37,814.04 | -50.9% |
| 3) Pupil Services | 3000-3999 | | 11,792.65 | 49,728.36 | 321.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 9,620.02 | 9,194.05 | -4.4% |
| 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 | | | 260,559.29 | 263,579.97 | 1.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (2,622.85) | 1,554.03 | -159.2% |
| **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 | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,622.85) | 1,554.03 | -159.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 67,317.01 | 64,694.16 | -3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 67,317.01 | 64,694.16 | -3.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 67,317.01 | 64,694.16 | -3.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 64,694.16 | 66,248.19 | 2.4% |
| 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 | 15,675.66 | 16,229.69 | 3.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 49,018.50 | 50,018.50 | 2.0% |
| Adult Education Programs | 0000 | 9760 | *49,018.50* | | |
| Adult Ed Programs | 0000 | 9760 | | *50,018.50* | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| 6391 | Adult Education Program | 15,675.66 | 16,229.69 |
| Total, Restricted Balance | | 15,675.66 | 16,229.69 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,134,313.56 | 1,011,667.00 | -10.8% |
| 3) Other State Revenue | | 8300-8599 | 106,833.09 | 105,613.00 | -1.1% |
| 4) Other Local Revenue | | 8600-8799 | 18,150.00 | 21,500.00 | 18.5% |
| 5) TOTAL, REVENUES | | | 1,259,296.65 | 1,138,780.00 | -9.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 316,127.38 | 331,100.76 | 4.7% |
| 3) Employee Benefits | | 3000-3999 | 150,094.55 | 163,160.85 | 8.7% |
| 4) Books and Supplies | | 4000-4999 | 461,669.46 | 538,113.00 | 16.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 19,131.14 | 21,900.00 | 14.5% |
| 6) Capital Outlay | | 6000-6999 | 64,250.40 | 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 | 49,238.75 | 55,552.00 | 12.8% |
| 9) TOTAL, EXPENDITURES | | | 1,060,511.68 | 1,109,826.61 | 4.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 198,784.97 | 28,953.39 | -85.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 198,784.97 | 28,953.39 | -85.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 213,422.87 | 412,207.84 | 93.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 213,422.87 | 412,207.84 | 93.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 213,422.87 | 412,207.84 | 93.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 412,207.84 | 441,161.23 | 7.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | -100.0% |
| Stores | | 9712 | 33,452.51 | 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 | 376,255.33 | 441,161.23 | 17.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 241,119.13 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 2,500.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,056.24 | | |
| 4) Due from Grantor Government | | 9290 | 191,479.50 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 33,452.51 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 470,607.38 | | |
| **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 | 9,160.79 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 49,238.75 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 58,399.54 | | |
| **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) | | | 412,207.84 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 1,049,751.41 | 1,011,667.00 | -3.6% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 84,562.15 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 1,134,313.56 | 1,011,667.00 | -10.8% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 82,613.09 | 81,393.00 | -1.5% |
| All Other State Revenue | | 8590 | 24,220.00 | 24,220.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 106,833.09 | 105,613.00 | -1.1% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,130.27 | 1,500.00 | -52.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 15,019.73 | 20,000.00 | 33.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 18,150.00 | 21,500.00 | 18.5% |
| TOTAL, REVENUES | | | 1,259,296.65 | 1,138,780.00 | -9.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 249,487.38 | 267,233.76 | 7.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 66,640.00 | 63,867.00 | -4.2% |
| 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 | | | 316,127.38 | 331,100.76 | 4.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 79,105.02 | 87,407.98 | 10.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 23,850.30 | 25,019.98 | 4.9% |
| Health and Welfare Benefits | | 3401-3402 | 38,552.41 | 41,638.58 | 8.0% |
| Unemployment Insurance | | 3501-3502 | 155.96 | 163.08 | 4.6% |
| Workers' Compensation | | 3601-3602 | 5,590.49 | 6,131.08 | 9.7% |
| OPEB, Allocated | | 3701-3702 | 2,840.37 | 2,800.15 | -1.4% |
| 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 | | | 150,094.55 | 163,160.85 | 8.7% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 35,494.26 | 51,500.00 | 45.1% |
| Noncapitalized Equipment | | 4400 | 20,311.75 | 0.00 | -100.0% |
| Food | | 4700 | 405,863.45 | 486,613.00 | 19.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 461,669.46 | 538,113.00 | 16.6% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 243.96 | 250.00 | 2.5% |
| Dues and Memberships | | 5300 | 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 | 9,366.42 | 10,250.00 | 9.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,454.52 | 10,100.00 | 19.5% |
| Communications | | 5900 | 1,066.24 | 1,300.00 | 21.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 19,131.14 | 21,900.00 | 14.5% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 64,250.40 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 64,250.40 | 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 | 49,238.75 | 55,552.00 | 12.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 49,238.75 | 55,552.00 | 12.8% |
| TOTAL, EXPENDITURES | | | 1,060,511.68 | 1,109,826.61 | 4.7% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 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% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,134,313.56 | 1,011,667.00 | -10.8% |
| 3) Other State Revenue | | 8300-8599 | 106,833.09 | 105,613.00 | -1.1% |
| 4) Other Local Revenue | | 8600-8799 | 18,150.00 | 21,500.00 | 18.5% |
| 5) TOTAL, REVENUES | | | 1,259,296.65 | 1,138,780.00 | -9.6% |
| **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 | | 1,011,272.93 | 1,054,274.61 | 4.3% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 49,238.75 | 55,552.00 | 12.8% |
| 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 | | | 1,060,511.68 | 1,109,826.61 | 4.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 198,784.97 | 28,953.39 | -85.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 198,784.97 | 28,953.39 | -85.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 213,422.87 | 412,207.84 | 93.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 213,422.87 | 412,207.84 | 93.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 213,422.87 | 412,207.84 | 93.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 412,207.84 | 441,161.23 | 7.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | -100.0% |
| Stores | | 9712 | 33,452.51 | 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 | 376,255.33 | 441,161.23 | 17.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 376,255.33 | 441,161.23 |
| Total, Restricted Balance | | 376,255.33 | 441,161.23 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 44,074.48 | 45,045.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,371.65 | 12,500.00 | -35.5% |
| 5) TOTAL, REVENUES | | | 63,446.13 | 57,545.00 | -9.3% |
| **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 | 237,504.53 | 4,517,936.29 | 1802.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 44,074.48 | 45,045.00 | 2.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 281,579.01 | 4,562,981.29 | 1520.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (218,132.88) | (4,505,436.29) | 1965.5% |
| **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 | 4,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 3,781,867.12 | (4,505,436.29) | -219.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 723,569.17 | 4,505,436.29 | 522.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 723,569.17 | 4,505,436.29 | 522.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 723,569.17 | 4,505,436.29 | 522.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,505,436.29 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,505,436.29 | 0.00 | -100.0% |
| 2018 GO Bond Construction Funds | 0000 | 9780 | *4,005,454.98* | | |
| 2015 COP Construction Funds | 0000 | 9780 | *499,981.31* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,095,384.80 | | |
| 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 | 525,546.87 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 6,369.76 | | |
| 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 | | | 4,627,301.43 | | |
| **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 | 970.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 120,895.14 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 121,865.14 | | |
| **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) | | | 4,505,436.29 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 44,074.48 | 45,045.00 | 2.2% |
| TOTAL, FEDERAL REVENUE | | | 44,074.48 | 45,045.00 | 2.2% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,371.65 | 12,500.00 | -35.5% |
| 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 | | | 19,371.65 | 12,500.00 | -35.5% |
| TOTAL, REVENUES | | | 63,446.13 | 57,545.00 | -9.3% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **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 | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 300,000.00 | New |
| Buildings and Improvements of Buildings | | 6200 | 232,446.79 | 4,217,936.29 | 1714.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 5,057.74 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 237,504.53 | 4,517,936.29 | 1802.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 44,074.48 | 45,045.00 | 2.2% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 44,074.48 | 45,045.00 | 2.2% |
| TOTAL, EXPENDITURES | | | 281,579.01 | 4,562,981.29 | 1520.5% |

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

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 4,000,000.00 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 4,000,000.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 44,074.48 | 45,045.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,371.65 | 12,500.00 | -35.5% |
| 5) TOTAL, REVENUES | | | 63,446.13 | 57,545.00 | -9.3% |
| **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 | | 237,504.53 | 4,517,936.29 | 1802.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 44,074.48 | 45,045.00 | 2.2% |
| 10) TOTAL, EXPENDITURES | | | 281,579.01 | 4,562,981.29 | 1520.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (218,132.88) | (4,505,436.29) | 1965.5% |
| **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 | 4,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 3,781,867.12 | (4,505,436.29) | -219.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 723,569.17 | 4,505,436.29 | 522.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 723,569.17 | 4,505,436.29 | 522.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 723,569.17 | 4,505,436.29 | 522.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,505,436.29 | 0.00 | -100.0% |
| 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 | 4,505,436.29 | 0.00 | -100.0% |
| 2018 GO Bond Construction Funds | 0000 | 9780 | *4,005,454.98* | | |
| 2015 COP Construction Funds | 0000 | 9780 | *499,981.31* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 17,693.15 | 7,000.00 | -60.4% |
| 5) TOTAL, REVENUES | | | 17,693.15 | 7,000.00 | -60.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 229,864.71 | New |
| 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 | 229,864.71 | New |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 17,693.15 | (222,864.71) | -1359.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 17,693.15 | (222,864.71) | -1359.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 205,171.56 | 222,864.71 | 8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 205,171.56 | 222,864.71 | 8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 205,171.56 | 222,864.71 | 8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 222,864.71 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 222,864.71 | 0.00 | -100.0% |
| Capital Projects | 0000 | 9780 | *222,864.71* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 221,813.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,051.07 | | |
| 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 | | | 222,864.71 | | |
| **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) | | | 222,864.71 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,991.50 | 2,500.00 | -16.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 14,701.65 | 4,500.00 | -69.4% |
| 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 | | | 17,693.15 | 7,000.00 | -60.4% |
| TOTAL, REVENUES | | | 17,693.15 | 7,000.00 | -60.4% |

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

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 229,864.71 | New |
| 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 | 229,864.71 | New |
| **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 | | | 0.00 | 229,864.71 | New |

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

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 17,693.15 | 7,000.00 | -60.4% |
| 5) TOTAL, REVENUES | | | 17,693.15 | 7,000.00 | -60.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 229,864.71 | New |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 229,864.71 | New |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 17,693.15 | (222,864.71) | -1359.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 17,693.15 | (222,864.71) | -1359.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 205,171.56 | 222,864.71 | 8.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 205,171.56 | 222,864.71 | 8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 205,171.56 | 222,864.71 | 8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 222,864.71 | 0.00 | -100.0% |
| 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 | 222,864.71 | 0.00 | -100.0% |
| Capital Projects | 0000 | 9780 | *222,864.71* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,595.00 | 3,500.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 619,674.00 | 447,380.00 | -27.8% |
| 5) TOTAL, REVENUES | | | 623,269.00 | 450,880.00 | -27.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 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 | 428,838.00 | 632,005.00 | 47.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 428,838.00 | 632,005.00 | 47.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 194,431.00 | (181,125.00) | -193.2% |
| **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 | 294,946.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 294,946.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 489,377.00 | (181,125.00) | -137.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 249,154.00 | 738,530.00 | 196.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 249,154.00 | 738,530.00 | 196.4% |
| d) Other Restatements | | 9795 | (1.00) | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 249,153.00 | 738,530.00 | 196.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 738,530.00 | 557,405.00 | -24.5% |
| 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 | 738,530.00 | 557,405.00 | -24.5% |
| GO Bond Debt Service | 0000 | 9780 | *738,530.00* | | |
| GO Bond Debt Service | 0000 | 9780 | | *557,405.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 736,144.00 | | |
| 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 | 2,386.00 | | |
| 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 | | | 738,530.00 | | |
| **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) | | | 738,530.00 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 3,595.00 | 3,500.00 | -2.6% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,595.00 | 3,500.00 | -2.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 561,727.00 | 390,600.00 | -30.5% |
| Unsecured Roll | | 8612 | 49,552.00 | 50,210.00 | 1.3% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 5,254.00 | 5,000.00 | -4.8% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,141.00 | 1,570.00 | -50.0% |
| 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 | | | 619,674.00 | 447,380.00 | -27.8% |
| TOTAL, REVENUES | | | 623,269.00 | 450,880.00 | -27.7% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 175,000.00 | 270,000.00 | 54.3% |
| Bond Interest and Other Service Charges | | 7434 | 253,838.00 | 362,005.00 | 42.6% |
| 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) | | | 428,838.00 | 632,005.00 | 47.4% |
| TOTAL, EXPENDITURES | | | 428,838.00 | 632,005.00 | 47.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 294,946.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 294,946.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 294,946.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,595.00 | 3,500.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 619,674.00 | 447,380.00 | -27.8% |
| 5) TOTAL, REVENUES | | | 623,269.00 | 450,880.00 | -27.7% |
| **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 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 428,838.00 | 632,005.00 | 47.4% |
| 10) TOTAL, EXPENDITURES | | | 428,838.00 | 632,005.00 | 47.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 194,431.00 | (181,125.00) | -193.2% |
| **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 | 294,946.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 294,946.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 489,377.00 | (181,125.00) | -137.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 249,154.00 | 738,530.00 | 196.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 249,154.00 | 738,530.00 | 196.4% |
| d) Other Restatements | | 9795 | (1.00) | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 249,153.00 | 738,530.00 | 196.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 738,530.00 | 557,405.00 | -24.5% |
| 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 (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 738,530.00 | 557,405.00 | -24.5% |
| GO Bond Debt Service | 0000 | 9780 | *738,530.00* | | |
| GO Bond Debt Service | 0000 | 9780 | | *557,405.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,041.22 | 1,000.00 | -4.0% |
| 5) TOTAL, REVENUES | | | 1,041.22 | 1,000.00 | -4.0% |
| **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 | 365,363.49 | 403,227.00 | 10.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 365,363.49 | 403,227.00 | 10.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (364,322.27) | (402,227.00) | 10.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 390,000.00 | 413,707.94 | 6.1% |
| 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 | | | 390,000.00 | 413,707.94 | 6.1% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 25,677.73 | 11,480.94 | -55.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 285,115.43 | 310,793.16 | 9.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 285,115.43 | 310,793.16 | 9.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 285,115.43 | 310,793.16 | 9.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 310,793.16 | 322,274.10 | 3.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 310,793.16 | 322,274.10 | 3.7% |
| Debt Service | 0000 | 9780 | *310,793.16* | | |
| Debt Service Payments | 0000 | 9780 | | *322,274.10* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 289,742.58 | | |
| 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 | 155.44 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 20,895.14 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 310,793.16 | | |
| **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) | | | 310,793.16 | | |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 1,041.22 | 1,000.00 | -4.0% |
| 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 | | | 1,041.22 | 1,000.00 | -4.0% |
| TOTAL, REVENUES | | | 1,041.22 | 1,000.00 | -4.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 125,591.49 | 163,409.00 | 30.1% |
| Other Debt Service - Principal | | 7439 | 239,772.00 | 239,818.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 365,363.49 | 403,227.00 | 10.4% |
| TOTAL, EXPENDITURES | | | 365,363.49 | 403,227.00 | 10.4% |

| Description | Resource Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 390,000.00 | 413,707.94 | 6.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 390,000.00 | 413,707.94 | 6.1% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 390,000.00 | 413,707.94 | 6.1% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,041.22 | 1,000.00 | -4.0% |
| 5) TOTAL, REVENUES | | | 1,041.22 | 1,000.00 | -4.0% |
| **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 | 365,363.49 | 403,227.00 | 10.4% |
| 10) TOTAL, EXPENDITURES | | | 365,363.49 | 403,227.00 | 10.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (364,322.27) | (402,227.00) | 10.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 390,000.00 | 413,707.94 | 6.1% |
| 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 | | | 390,000.00 | 413,707.94 | 6.1% |

| Description | Function Codes | Object Codes | 2018-19 Unaudited Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 25,677.73 | 11,480.94 | -55.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 285,115.43 | 310,793.16 | 9.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 285,115.43 | 310,793.16 | 9.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 285,115.43 | 310,793.16 | 9.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 310,793.16 | 322,274.10 | 3.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 310,793.16 | 322,274.10 | 3.7% |
| Debt Service | 0000 | 9780 | *310,793.16* | | |
| Debt Service Payments | 0000 | 9780 | | *322,274.10* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Unaudited Actuals | 2019-20 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

**SACS2019ALL Financial Reporting Software - 2019.2.0**
**9/16/2019 2:14:21 PM** **13-63149-0000000**

**Unaudited Actuals**
**2018-19 Unaudited Actuals**
**Technical Review Checks**

**Holtville Unified** **Imperial County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHK-FUNDxGOAL - (W) - The following combinations for FUND and GOAL are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** **EXCEPTION**

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | GOAL | VALUE |
|---|---|---|---|
| 21-0000-0-3800-8500-6200 | 21 | 3800 | 157,771.79 |

Explanation:The facility constructed with these funds was a CTE structure (Agricultural livestock barn). According to CDE guidance with regard to CTEIG funds, all CTE-related match expenditures must be coded with a CTE-related goal. Thus, the District utilized Goal 3800 to code this match expenditure.

## GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 11 | 3926 | 4400 | -531.76 |

Explanation:This negative balance represents refunds issued to the District for returned merchandise purchased in the prior fiscal year. The refund was issued after the close of the prior year financials.

| | | | |
|---|---|---|---|
| 11 | 6391 | 4300 | -2,332.94 |

Explanation:This negative balance represents refunds issued to the District for returned merchandise purchased in the prior fiscal year. The refund was issued after the close of the prior year financials.

## SUPPLEMENTAL CHECKS

**DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:** **EXCEPTION**

| Long-Term Liability Type | Beginning Balance | Ending Balance |
|---|---|---|
| DEBT.GOV.CAP.LEASES.9667 | 204,834.00 | 204,834.00 |

## EXPORT CHECKS

Checks Completed.

**SACS2019ALL Financial Reporting Software - 2019.2.0**
**9/16/2019 2:17:04 PM** **13-63149-0000000**

**Unaudited Actuals**
**2019-20 Budget**
**Technical Review Checks**

**Holtville Unified** **Imperial County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** **EXCEPTION**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 25-0000-0-0000-0000-8681 | 0000 | 8681 | 4,500.00 |

Explanation:This budget item represents collection of developer fee payments for mitigation of construction within the District. The combination of Fund 215, Resource 0000, and Object 8681 has been utilized for many years, so further investigation by the District is needed. Should valide combinations have changed in 2019-20, the District will apply the appropriate object code at First Interim.

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.