

HOLTVILLE UNIFIED SCHOOL DISTRICT

2017-18 Unaudited Actuals/
2018-19 Budget Revision Report
August 30, 2018

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Aug 30, 2018
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.82%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$10,080,658.97
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$10,080,658.97
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	6.33%

HOLTVILLE UNIFIED SCHOOL DISTRICT

2017-18 Unaudited Actuals/ 2018-19 First Budget Revision Report
August 2018

Within this packet the Holtville Unified School District presents its 2017-18 Unaudited Actuals Report, as well as its 2018-19 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2017-18 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2018-19 Budget projections, as it includes the information garnered from the official signing of the State Budget, and presents 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 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 2017-18 Unaudited Actuals and the 2018-19 Budget. The Form is divided between 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 order 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 2017-18 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2018-19 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). It is important to note that because of declining enrollment in HUSD, the Funded ADA column for 2017-18 lists prior-year ADA from 2016-17 and the Estimated Funded ADA column for 2018-19 lists prior-year ADA from 2017-18, 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 is a worst-case scenario and represents 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 2017-18 and 2018-19 fiscal years,

along with four subsequent fiscal years. Future projections are estimates only 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 2017-18 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 57.82%, 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 categorical fund 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 2018-19 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.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific Goal in the accounting 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 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 2017-18 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 "Ever 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 actuals 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 enrollment declines, even if the Special Education population remains the same or increases. For 2017-18, the District easily met its MOE. In the 2018-19 Budget, however, HUSD made revisions to account for the loss of expenditures to adjust its projected 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 2017-18 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, 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 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 2017-18. 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 2017-18 and 2018-19 data pass the technical requirements of the State's accounting software.

Background – State and Federal

As we enter a new school year, there is reason to be optimistic. Despite the political fervor that is covered daily in the news, the nation's economy appears to be in full recovery mode. Despite some ups and downs in the stock market, a highly-charged political environment, and concerns over the Trump Administration's international trade negotiations, the U.S. has posted its strongest growth in GDP in years, achieving a 4.2% growth rate for the recent quarter ended in June. 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 mid-term elections looming, many in the minority party are campaigning on impeachment of the President, rolling back tax cuts, and pursuing costly initiatives such as Medi-Care for all, free college tuition, and other big government policies. What's more, the improved economy has the Fed looking at increased interest rates, which could slow the economy.

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 5th largest economy in the world, many economists see troubling signs ahead for the State. 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.

With all that being said, though, the California State Budget still continues to trend toward positive projections for schools both for the closeout of 2017-18, and into the 2018-19 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>2017-18 Local Control Funding Formula Factors:</u>

- Gap funding rate = 42.97% (revised down from 45.17% at Estimated Actuals)
- Cost of living adjustment (COLA) = 1.56%
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,560.44
- HUSD CalPads Unduplicated Pupil Count = 1,228

<u>Other 2017-18 GF UR Factors:</u>

- One-time discretionary funds = approx. $147/ADA
- Mandated Cost Block Grant = $30.34/ADA (Grades K-8), $58.25/ADA (Grades 9-12)

- UR Lotto Projections = $153 per ADA (up from $146 at Estimated Actuals)

2018-19 Local Control Funding Formula Factors:

- Gap funding rate = 100% of remaining Gap
- Cost of living adjustment (COLA) for LCFF purposes = 3.70% (agreed to in Budget deal)
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,509.65
- HUSD CalPads Unduplicated Pupil Count = 1,228 (from 2017-18)

Other 2018-19 GF UR Factors:

- One-time discretionary funds = approx. $184/ADA (agreed to in Budget deal)
- Mandated Cost Block Grant = $31.16/ADA (Grades K-8), $59.83/ADA (Grades 9-12)
- UR Lotto Projections = $151 per ADA (up from $146 at Budget Adoption)

As has been pointed out in prior reports, the above figures show that significant amounts of the GF UR Budget are being driven by a) Gap funding increases in the Local Control Funding Formula (LCFF), and b) one-time dollars (i.e. Discretionary Grant). Gap funds will now be eliminated from future budgets as the LCFF is fully funded beginning in 2018-19 and Discretionary Grants are not guaranteed in future school years. This will force school districts to rely solely upon future Cost of Living Adjustments (COLA), while also managing increased demand for services, as well as increased employer contributions to the State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS). It is quite likely districts will be forced to shoulder costs that increase faster than revenues.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2017-18 enrollment figures totaled 1,554, compared to 1,598 students in 2016-17. While this decrease does not affect the District's Estimated Actuals in 2017-18, this decrease will greatly impact the 2018-19 Budget, should the District's enrollment not recover in 2018-19. Utilizing the 2017-18 P-2 attendance figures of 1,509.86 for 2018-19 as this Budget does, the drop in ADA is approximately 50 students. To put this number in perspective, under current conditions and expectations, this would translate to lost revenues of nearly $539,000 in 2018-19.

Clearly, the decline in enrollment is a serious concern for HUSD, and will have to be monitored throughout the school year. The hope is that enrollment will recover in 2018-19. However, should this not be the case, the District will be forced to take action by reducing staff.

2017-18 Variances

As mentioned earlier, one of the major components of this report is to provide the actual closing figures for 2017-18. 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.

2017-18 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2017-18 GF UR Revenues presented in this report and the Estimated values presented in June.

2017-18 GF Unrestricted Revenues	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Variance	Explanation
LCFF State Aid	10,989,358	10,810,272	(179,086)	State Aid portion of the LCFF decreased due to the increase in EPA and Property Tax projections. As a whole, the LCFF decreased slightly (-$6,445) due to the downward adjustment in State's Gap Funding.
Education Protection Account	1,969,517	2,124,659	155,142	Changes based on the updated LCFF calculator provided to the District by ICOE, which incorporated State updates on the EPA fund and its allocation to school districts.
LCFF UR Rev - Prior Year	-	8,366	8,366	Prior year adjustments included updated accruals from the prior year EPA account.
LCFF - Local Prop Taxes	2,787,304	2,788,070	766	Change reflects updated tax report issued by County Assessor's Office.
Transfers to Charter Schools	(9,519)	(9,351)	168	Changes based on the updated LCFF calculator provided to the District by ICOE. Due to the decrease in Gap Funding, the amount required to send to the ICOE charter decreased, representing an increase to HUSD.
Federal Revenue	-	-	-	No variance from prior report.
Other State Revenue (Non-RL)	538,100	543,789	5,689	Lottery projections changed (+$11,500), offset by removal of unrestricted miscellaneous receipts that were never received (-$5,900).
Local Revenue	85,575	106,953	21,378	Change is due to the Interest Revenue exceeding projections (+$8,600), Transportation funds exceeding projections (+$8,700), and other small local receipts (+$4,100)
Interfund Transfers In	-	-	-	No variance from prior report.
UR Contributions to Restricted	(1,336,569)	(1,297,227)	39,342	Changes from projections for UR Contributions included the Fed Sp Ed account (+$16,500), AB602 Sp Ed account (-$2,200), Sp Ed Mental Health (+$2,900) and Maintenance (+$22,100).

Total 2017-18 GF UR Revenues	**15,023,766**	**15,075,531**	**51,765**	

From the above, one can see that the total GF UR Revenue receipts beat the prior report's projection. As is shown in the chart, the reason for this was due primarily to increased Transportation receipts from local billing, local interest earned, and savings in Restricted programs that lessened the need for UR Contributions.

The table below summarizes the changes to GF UR expenditures since the last updated budget:

2017-18 GF Unrestricted Expenditures	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	7,801,841	7,818,671	16,830	Certificated Bargaining Unit Salary Expense (Objects 1100/1200) exceeded projections slightly (+$1,100), Subs and Stipends Expense exceeded budget (+$11,400) due to maternity leaves, and Admin salaries (Object 1300) exceeded budget (+$4,400) due to admin overlap between new and prior principal at beginning of 17-18.
Classified Salary Expense	2,150,848	2,113,650	(37,198)	Instructional Aide Salaries under projections (-$14,500), Support Staff Salaries under projections (-$23,000), School Site Office staff under projections (-$5,800) due to unfilled or under-utilized position vacancies, and All Other Classified exceeded projections (+$5,900) due to increased yard duty.
Employee Benefits	3,285,753	3,153,872	(131,881)	PERS/STRS benefits under projection (-$69,100), payroll taxes (OASDI, SUI, WC) under projection (-$3,600), H/W Expense under projection (-$54,900), and OPEB expense under projection (-$4,200).
Materials/Supplies	661,033	495,510	(165,523)	Textbook expense under projections (-$51,200), materials/supplies under projections (-$93,100), and non-depreciable equipment under projection (-$21,200) due to under-utilized department budgets.

Travel/Professional Services	1,283,315	1,142,996	(140,319)	Travel budget expense under projections (-$18,800), dues expense under projections (-$5,300), utilities expense under projections (-$77,300), leases/repairs under projections (-$3,700), other professional services under projection (-33,000), and communications/postage under projections (-$2,400) due to under-utilized department budgets.
Depreciable Assets/Improvements	44,432	41,622	(2,810)	Equipment budget expenditures were under projections due to under-utilized department budgets.
Transfers to ICOE (County Sp Ed)	82,134	81,075	(1,059)	Transfer was under projections due to the change in the Gap Funding percentage under LCFF, which forms the basis of the calculation of the ICOE Sp Ed transfer.
Indirect Cost Recovery	(86,894)	(81,117)	5,777	Due to unspent categorical budgets/carryover into 2018-19, not all indirect fees could be charged.
Debt Service	12,377	12,377	(0)	No variance from prior report.
Interfund Transfers - Out	260,000	260,000	-	No variance from prior report.
Total 2017-18 GF UR Expenditures	**15,494,839**	**15,038,656**	**(456,182)**	

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.

2017-18 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.

2017-18 GF Restricted Revenues	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Variance	Explanation
Federal Revenue	1,690,519	1,648,565	(41,954)	The variance in Federal Revenues is due to deferral of revenues in grant programs (-$60,700), partially offset by LEA Medi-Cal Billing receipts that surpassed projections (+$18,700).
Other State Revenue	1,611,618	1,090,834	(520,784)	The variance in State Revenues is due to deferral of CTEIG funds (-$497,300), a difference between the projection of STRS On-Behalf payments/revenue (-$41,500), and the partial offset of these amounts by increased Lotto (+$15,100), as well as receipts in Sp Ed Mental Health received over projections (+$2,900).
Local Revenue	638,478	641,464	2,987	Local Revenues came in under projection in the CCPT grant (-$7,000) and WC Loss Prevention funds (-$4,000), as those grants are based on reimbursements. These under-projections were offset by increased receipts over projections for the Sp Ed AB602 account, which included a one-time reimbursement from the SELPA for HUSD's Speech Therapist.
UR Contributions to Restricted	1,336,569	1,297,227	(39,342)	UR Contributions under projections as per the above UR section.
Total 2017-18 GF Restricted Revenues	**5,277,184**	**4,678,090**	**(599,093)**	

Above you can see that the large variance is due mostly to the deferral of program grants, the largest of which is the Career Tech Ed Incentive Grant (CTEIG) at nearly $500,000. These funds will be carried over to 2018-19 fiscal year. In addition, as detailed in the Unrestricted section above, the Contributions from that side of the General Fund came in under projections due to savings in the Special Education and Maintenance Accounts.

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

2017-18 GF Restricted Expenditures	2017-18 Estimated Actuals	2017-18 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	1,360,432	1,323,140	(37,292)	Cert Sal Exp (Obj 1100/1200) under projections (-$49,300) due to unfilled CTEIG position, Subs/Stipends Exp exceeded budget (+$12,000) due to increased staff development /tutoring.

Classified Salary Expense	686,867	684,432	(2,435)	Instructional Aide Salaries under projections (-$3,500), Support Staff Salaries over projections (+$1,800), School Site Office staff under projections (-$1,100), and All Other Classified Staff expense was over projection (+$200).
Employee Benefits	1,275,548	1,188,404	(87,144)	PERS/STRS benefits under projection (-$59,500), payroll taxes (OASDI, SUI, WC) over projection (+$5,100), H/W Expense under projection (-$29,500), and OPEB expense under projection (-$2,900),
Materials/Supplies	781,838	684,766	(97,071)	Textbook expense under projections (-$40,400), materials/supplies under projections (-$46,100), and non-depreciable equipment under projection (-$10,500) due to under-utilized department budgets.
Travel/Professional Services	619,128	573,129	(45,999)	Travel budget expense under projections (-$32.800), leases/repairs under projections (-$1,100), other professional services under projection (-$11,200), and communications/postage under projections (-$1,000) due to under-utilized department budgets.
Depreciable Assets/Improvements	555,549	129,726	(425,823)	This variance is due to the budgeted, but not expended, funds in the CTEIG program. These funds are planned for the HHS Ag Barn and are expected to be spent in 2018-19.
Indirect Cost Recovery	86,894	81,117	(5,777)	Due to unspent categorical budgets/carryover into 2018-19, not all indirect fees could be charged.
Interfund Transfers Out	136,323	136,323	(0)	No variance from prior report.
Total 2017-18 GF Restricted Expenditures	**5,502,578**	**4,801,035**	**(701,544)**	

From the above, you can see that the Restricted actual expenditures came in significantly under projections. This is typical each year, as each program has strict rules on how funds may be spent. It is the practice of the HUSD Business Office to fully budget for all available funds each year so that site principals and department managers have access to the funds for the school year. The Business Office works closely with each of these programs to ensure that funds are spent appropriately and on the populations that generate them.

The 2017-18 Bottom Line

The HUSD Unaudited Actuals 2017-18 Bottom Line figures are summarized in the following table:

2017-18 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	10,810,272	-	10,810,272
Education Protection Account	2,124,659	-	2,124,659
LCFF UR Rev - Prior Year	8,366	-	8,366
Local Property Taxes	2,788,070	-	2,788,070
Transfers to Charter Schools	(9,351)		
Federal Revenue	-	1,648,565	1,648,565
Other State Revenue (Non-RL)	543,789	1,090,834	1,634,623
Local Revenue	106,953	641,464	748,417
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,297,227)	1,297,227	-
TOTAL REVENUES	**15,075,531**	**4,678,090**	**19,762,973**
Certificated Salary Expense	7,818,671	1,323,140	9,141,811
Classified Salary Expense	2,113,650	684,432	2,798,082
Employee Benefits	3,153,872	1,188,404	4,342,275
Materials/Supplies	495,510	684,766	1,180,277
Professional Services	1,142,996	573,129	1,716,124
Depreciable Assets/Improvements	41,622	129,726	171,347
Transfers to ICOE/IVROP	81,075	-	81,075
Indirect Cost Recovery	(81,117)	81,117	-
Debt Service	12,377	-	12,377
Interfund Transfers - Out	260,000	136,323	396,323
TOTAL EXPENSES	**15,038,656**	**4,801,035**	**19,839,691**
NET GAIN/LOSS	**36,875**	**(122,944)**	**(86,069)**
PRIOR YEAR ADJUSTMENT	**(2,635)**	**-**	**(2,635)**
JULY 1 BEGINNING BALANCE	**4,799,810**	**225,395**	**5,025,204**
JUNE 30 ENDING BALANCE	**4,834,050**	**102,450**	**4,936,500**

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.01%)
- $595,191 is assigned to the minimum 3% reserve level
- $266,682 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.34%)
- $3,696,677 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 20.01%)

2018-19 Variances

In addition to looking at the 2017-18 actual data, this report also examined variations between the 2018-19 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 2018-19 Budget.

2018-19 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2018-19 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2018-19 July 1 Budget	2018-19 First Revision	Variance	Explanation
LCFF State Aid	11,828,681	11,828,681	-	No change since budget adoption.
Education Protection Account	1,905,413	1,905,413	-	No change since budget adoption.
LCFF State Aid - PY	-	-	-	No change since budget adoption.
LCFF - Local Prop Taxes	2,739,871	2,739,871	-	No change since budget adoption.
LCFF Transfers (Ad Ed)	(9,519)	(9,519)	-	No change since budget adoption.
Federal Revenue	-	-	-	No change since budget adoption.
Other State Revenue (Non-RL)	543,142	543,142	-	No change since budget adoption.
Local Revenue	53,800	53,800	-	No change since budget adoption.
Interfund Transfers In	-	-	-	No change since budget adoption.
UR Contributions to Restricted	(1,144,355)	(959,470)	184,885	GF UR contributions to Restricted have declined due to savings in Sp Ed accounts (elimination of 1 staff member, retirement of 2 full-time aides, loss of .5 Sp Ed Director).
Total 2018-19 GF UR Revenues	**15,917,033**	**16,101,918**	**184,885**	

From the above, one can see that the only change in GF UR Revenues comes in the form of lessened contributions to Restricted programs. This is due to the loss of a few positions in the Special Education accounts. Currently, the District does not have plans to rehire these positions, however, it may change based on the needs of that department.

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2018-19 July 1 Budget	2018-19 First Revision	Variance	Explanation
Certificated Salary Expense	8,139,185	8,279,973	140,788	HTA Barg Unit Sal (objects 1100 and 1200) increased to reflect actual staffing hires, salary placements, and additional staff hired to meet school site needs for 2018-19 (+$199,700), Subs/Extra Duty Expense decreased (-$1,200), and Certif Mgmt (1300s) decreased to account for loss of .5 FTE Administrator (-$57,700).
Classified Salary Expense	2,095,117	2,075,429	(19,688)	Instructional Aide Salaries decreased in the budget (-$8,400) due to position reduction, Support Staff Exp decreased to reflect positions shifting (-$28,400), Office Personnel increased to reflect the need for temporary position (+$16,800).
Employee Benefits	3,478,743	3,535,125	56,382	PERS/STRS budget amounts increased (+$17,300), Payroll Taxes (OASDI, SUI, WC) increased (+$6,500), H/W increased (+$33,600), and OPEB decreased slightly (-$900).
Materials/Supplies	614,290	635,946	21,656	Materials/supplies exp increased (+$13,400), Non-depreciable equip increased (+$8,300) to reflect site /dept needs.
Travel/Professional Services	1,217,423	1,191,437	(25,986)	Travel/Conferences increased (+$200), Leases/Repairs decreased (-$10,300), Professional Services decreased (-$16,500), and Communications Expense increased (+$600)
Depreciable Assets/Improvements	-	-	-	No change since budget adoption.
Transfers to ICOE/IVROP	82,134	82,134	-	No change since budget adoption.
Indirect Cost Recovery	(88,516)	(92,314)	(3,798)	Additional indirect charges were added with the inclusion of carryover budgets from prior year.
Debt Service	-	-	-	No change since budget adoption.
Interfund Transfers - Out	260,000	260,000	-	No change since budget adoption.
Total GF 2018-19 UR Expenditures	**15,798,376**	**15,967,730**	**169,354**	

As can be seen above, the largest increases since Budget Adoption came in the form of Certificated salaries/benefits, due to the hiring of additional staff to cover critical areas of need. In addition, the position of School Attendance Officer was moved from a Classified to a Certificated position, and several teachers turned in units to advance their placement on the salary schedule. Site and departmental budgets mainly shifted amounts between their Materials, Supplies, Travel, and Services budgets to address varying needs.

2018-19 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2017-18 Actuals are now added into 2018-19 projections.

GF Restricted Revenues	2018-19 July 1 Budget	2018-19 First Revision	Variance	Explanation
Federal Revenue	1,539,027	1,639,828	100,801	Increase is due to a combination of changes in projected revenues in Federal Sp Ed (-$2,100), and addition of deferred funds from 2017-18 for Title I (+$59,400), Title IIA (+$19,800), and Title III (+$23,700).
Other State Revenue (Non-RL)	988,214	1,485,498	497,284	The large increase is due to the carryover of CTEIG deferred funds from 2017-18.
Local Revenue	558,108	599,950	41,842	The increase is due to the addition of reimbursable funds for the CCPT grant (+$43,000) and MS Vouchers (+$400), less an adjusted projection for AB602 funds (-$1,500).
UR Contributions to Restricted	1,144,355	959,470	(184,885)	GF UR contributions to Sp Ed decreased as detailed in the GF UR section above
Total GF Restricted Revenues	**4,229,704**	**4,684,746**	**455,042**	

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

GF Restricted Expenditures	2018-19 July 1 Budget	2018-19 First Revision	Variance	Explanation
Certificated Salary Expense	1,354,009	1,276,791	(77,218)	HTA Bargaining Unit Salaries (objects 1100 and 1200) decreased due to changes in staffing (-$101,000) , Certif Subs/Extra Duty budgets increased to add tutoring and staff development subs with carryover funds (+$31,800), and Certif Mgmt (1300s) decreased to adjust for change in admin staff (-$8,100)

Classified Salary Expense	682,676	651,046	(31,630)	Instructional Aides decreased (-$26,800) due to staffing changes, Support staff decreased to eliminate temps budget (-$8,400), and all other Classified Salaries increased (+$3,500) due to shifts in Migrant budget.
Employee Benefits	1,289,235	1,249,315	(39,920)	STRS/PERS budget decreased (-$17,400), Pay Taxes decreased (-$8,100), H/W Expense decreased (-$14,000), and OPEB decreased (-$500) due to decrease in positions as described above.
Materials/Supplies	347,141	434,473	87,332	Materials and supplies expense increased (+$85,000) and non-depreciable equipment increased (+$1,900) with carryover funds from 2017-18.
Travel/Professional Services	338,127	427,994	89,867	Travel/Conference budgets (+$23,600) and Professional Services increased (+$74,900) due to addition of carryover, while Utilities (-$2,200) and Leases/Repairs decreased (-$6,500) to reflect shifting budget priorities.
Depreciable Assets/Improvements	-	525,262	525,262	Building Additions increased (+$497,300) due to the carryover of the CTEIG funds, while Equipment increased (+$28,000) due to carryover of CCPT funds and shifting budgets within the Maintenance Acct.
Indirect Cost Recovery	88,516	92,314	3,798	Indirect budgets changed as per the GF UR section detail above
Interfund Transfers Out	130,000	130,000	-	No change since budget adoption.
Total GF Restricted Expenditures	**4,229,704**	**4,787,195**	**557,491**	

The 2018-19 Bottom Line

The chart below summarizes the 2018-19 updated projected Budget figures.

2018-19 Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	11,828,681	-	11,828,681
Education Protection Account	1,905,413	-	1,905,413
Prior Year Revenues/Settle-Up	-	-	-
Local Property Taxes	2,739,871	-	2,739,871
Revenue Transfers	(9,519)	-	(9,519)

Federal Revenue	-	1,639,828	1,639,828
Other State Revenue (Non-RL)	543,142	1,485,498	2,028,640
Local Revenue	53,800	599,950	653,750
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(959,470)	959,470	-
TOTAL REVENUES	**16,101,918**	**4,684,746**	**20,786,664**
Certificated Salary Expense	8,279,973	1,276,791	9,556,764
Classified Salary Expense	2,075,429	651,046	2,726,475
Employee Benefits	3,535,125	1,249,315	4,784,440
Materials/Supplies	635,946	434,473	1,070,419
Professional Services	1,191,437	427,994	1,619,431
Depreciable Assets/Improvements	-	525,262	525,262
Transfers to ICOE	82,134	-	82,134
Indirect Cost Recovery	(92,314)	92,314	-
Debt Service	-	-	-
Interfund Transfers - Out	260,000	130,000	390,000
TOTAL EXPENSES	**15,967,730**	**4,787,195**	**20,754,925**
NET GAIN/LOSS	**134,188**	**(102,449)**	**31,739**
JULY 1 BEGINNING BALANCE	**4,834,050**	**102,450**	**4,936,500**
JUNE 30 ENDING BALANCE	**4,968,238**	**1**	**4,968,239**

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.01%)
- $622,648 is assigned to the minimum 3% reserve level
- $228,585 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.10%)
- $4,114,505 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 19.82%)

As an added point of interest, should one-time dollars in the form of Mandated Cost Settle-Up funds (budgeted at approximately $278,000) be removed from subsequent budget years, the District offers the following as possible mitigation of this loss of funds to reach a balanced budget:

$25,336	Authorized OT costs from the GF UR budget
$51,450	Authorized summer Maintenance/Custodial/Grounds temps
$161,150	Teaching positions that can be eliminated with increased class sizes
$50,493	Paid teacher prep periods by eliminating some electives and increasing class sizes
$288,429	Total savings

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 2017-18 Unaudited Actuals ending balance is $67,317. The 2018-19 Budget ending balance is projected to be $48,005.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2017-18 Unaudited Actuals ending balance is $213,423. The projected ending balance in the 2018-19 Budget is estimated to drop to $147,643. However, the District has changed the Cafeteria funding claim process in the hopes that it will increase the amount of revenue in 2018-19. It is the hope that this projected balance will improve with the new claiming process.

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. The 2017-18 Unaudited Actuals ending balance is $723,569. The District is currently using these funds on capital facility projects that continue into the 2018-19 school year, and has budgeted to spend the fund down to zero by 6/30/19.

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 2017-18 Unaudited Actuals ending balance is $205,172. The budgeted ending balance in the 2018-19 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 voter-approved General Obligation Bond, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2017-18 is $249,154 and is currently budgeted to close at $394,416 in 2018-19. 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 2017-18 Unaudited Actuals ending balance is $285,115, while the projected ending balance for the 2018-19 Budget is $316,341.

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 2017-18 Unaudited Actuals/ 2018-19 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@holtville.k12.ca.us.

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,722,015.90	0.00	15,722,015.90	16,464,446.00	0.00	16,464,446.00	4.7%
2) Federal Revenue		8100-8299	0.00	1,648,565.32	1,648,565.32	0.00	1,639,828.00	1,639,828.00	-0.5%
3) Other State Revenue		8300-8599	543,789.06	1,090,834.14	1,634,623.20	543,142.00	1,485,498.00	2,028,640.00	24.1%
4) Other Local Revenue		8600-8799	106,953.10	641,464.24	748,417.34	53,800.00	599,950.00	653,750.00	-12.6%
5) TOTAL, REVENUES			16,372,758.06	3,380,863.70	19,753,621.76	17,061,388.00	3,725,276.00	20,786,664.00	5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,818,671.24	1,323,139.76	9,141,811.00	8,279,973.00	1,276,791.00	9,556,764.00	4.5%
2) Classified Salaries		2000-2999	2,113,649.94	684,431.58	2,798,081.52	2,075,429.00	651,046.00	2,726,475.00	-2.6%
3) Employee Benefits		3000-3999	3,153,871.54	1,188,403.55	4,342,275.09	3,535,125.00	1,249,315.00	4,784,440.00	10.2%
4) Books and Supplies		4000-4999	495,510.28	684,766.33	1,180,276.61	635,946.00	434,473.00	1,070,419.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	1,142,995.95	573,128.52	1,716,124.47	1,191,437.00	427,994.00	1,619,431.00	-5.6%
6) Capital Outlay		6000-6999	41,621.59	129,725.56	171,347.15	0.00	525,262.00	525,262.00	206.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	93,452.21	0.00	93,452.21	82,134.00	0.00	82,134.00	-12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,116.68)	81,116.68	0.00	(92,314.00)	92,314.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,778,656.07	4,664,711.98	19,443,368.05	15,707,730.00	4,657,195.00	20,364,925.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,594,101.99	(1,283,848.28)	310,253.71	1,353,658.00	(931,919.00)	421,739.00	35.9%
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	136,322.96	396,322.96	260,000.00	130,000.00	390,000.00	-1.6%
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	(1,297,226.77)	1,297,226.77	0.00	(959,470.00)	959,470.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,557,226.77)	1,160,903.81	(396,322.96)	(1,219,470.00)	829,470.00	(390,000.00)	-1.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,875.22	(122,944.47)	(86,069.25)	134,188.00	(102,449.00)	31,739.00	-136.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,799,809.92	225,394.54	5,025,204.46	4,834,050.14	102,450.07	4,936,500.21	-1.8%
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)			4,799,809.92	225,394.54	5,025,204.46	4,834,050.14	102,450.07	4,936,500.21	-1.8%
d) Other Restatements		9795	(2,635.00)	0.00	(2,635.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,797,174.92	225,394.54	5,022,569.46	4,834,050.14	102,450.07	4,936,500.21	-1.7%
2) Ending Balance, June 30 (E + F1e)			4,834,050.14	102,450.07	4,936,500.21	4,968,238.14	1.07	4,968,239.21	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	266,682.44	0.00	266,682.44	228,584.95	0.00	228,584.95	-14.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	102,450.07	102,450.07	0.00	1.07	1.07	-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	4,564,867.70	0.00	4,564,867.70	4,737,153.19	0.00	4,737,153.19	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,296,906.33	177,881.69	5,474,788.02				
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	2,500.00	0.00	2,500.00				
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	43,329.58	47,365.03	90,694.61				
4) Due from Grantor Government		9290	52,078.54	610,178.65	662,257.19				
5) Due from Other Funds		9310	64,552.87	0.00	64,552.87				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	266,682.44	0.00	266,682.44				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,726,049.76	835,425.37	6,561,475.13				
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	884,836.10	230,923.59	1,115,759.69				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,163.52	0.00	7,163.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	502,051.71	502,051.71				
6) TOTAL, LIABILITIES			891,999.62	732,975.30	1,624,974.92				
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)			4,834,050.14	102,450.07	4,936,500.21				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	10,810,272.00	0.00	10,810,272.00	11,828,681.00	0.00	11,828,681.00	9.4%
Education Protection Account State Aid - Current Year		8012	2,124,659.00	0.00	2,124,659.00	1,905,413.00	0.00	1,905,413.00	-10.3%
State Aid - Prior Years		8019	8,366.12	0.00	8,366.12	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,307.34	0.00	31,307.34	31,307.00	0.00	31,307.00	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	3,173,320.03	0.00	3,173,320.03	3,172,808.00	0.00	3,172,808.00	0.0%
Unsecured Roll Taxes		8042	332,967.32	0.00	332,967.32	346,330.00	0.00	346,330.00	4.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	17,733.21	0.00	17,733.21	10,063.00	0.00	10,063.00	-43.3%
Education Revenue Augmentation Fund (ERAF)		8045	(820,637.00)	0.00	(820,637.00)	(820,637.00)	0.00	(820,637.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	53,287.79	0.00	53,287.79	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	91.09	0.00	91.09	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			15,731,366.90	0.00	15,731,366.90	16,473,965.00	0.00	16,473,965.00	4.7%
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	(9,351.00)	0.00	(9,351.00)	(9,519.00)	0.00	(9,519.00)	1.8%
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			15,722,015.90	0.00	15,722,015.90	16,464,446.00	0.00	16,464,446.00	4.7%
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	213,897.42	213,897.42	0.00	213,897.00	213,897.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	430,883.45	430,883.45	0.00	409,595.00	409,595.00	-4.9%
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		758,433.48	758,433.48		792,298.00	792,298.00	4.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		113,739.01	113,739.01		102,596.00	102,596.00	-9.8%
Title III, Part A, Immigrant Education Program	4201	8290		5,561.16	5,561.16		10,973.00	10,973.00	97.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		84,605.54	84,605.54		89,111.00	89,111.00	5.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		19,037.00	19,037.00		21,358.00	21,358.00	12.2%
All Other Federal Revenue	All Other	8290	0.00	22,408.26	22,408.26	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,648,565.32	1,648,565.32	0.00	1,639,828.00	1,639,828.00	-0.5%
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	291,246.00	0.00	291,246.00	316,258.00	0.00	316,258.00	8.6%
Lottery - Unrestricted and Instructional Materials		8560	252,543.06	98,688.38	351,231.44	226,884.00	74,593.00	301,477.00	-14.2%
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		169,552.66	169,552.66		169,552.00	169,552.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		117,083.00	117,083.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		497,283.00	497,283.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	705,510.10	705,510.10	0.00	744,070.00	744,070.00	5.5%
TOTAL, OTHER STATE REVENUE			543,789.06	1,090,834.14	1,634,623.20	543,142.00	1,485,498.00	2,028,640.00	24.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 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	136,322.96	136,322.96	0.00	130,000.00	130,000.00	-4.6%
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	48,551.03	0.00	48,551.03	40,000.00	0.00	40,000.00	-17.6%
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	196,052.26	196,052.26	0.00	192,713.00	192,713.00	-1.7%
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	91.08	0.00	91.08	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	58,310.99	15,727.27	74,038.26	13,800.00	363.00	14,163.00	-80.9%
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		293,361.75	293,361.75		276,874.00	276,874.00	-5.6%
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			106,953.10	641,464.24	748,417.34	53,800.00	599,950.00	653,750.00	-12.6%
TOTAL, REVENUES			16,372,758.06	3,380,863.70	19,753,621.76	17,061,388.00	3,725,276.00	20,786,664.00	5.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,432,032.69	1,074,501.31	7,506,534.00	6,677,862.00	1,058,995.00	7,736,857.00	3.1%
Certificated Pupil Support Salaries		1200	712,892.31	182,254.95	895,147.26	884,119.00	157,449.00	1,041,568.00	16.4%
Certificated Supervisors' and Administrators' Salaries		1300	521,123.24	66,383.50	587,506.74	565,368.00	60,347.00	625,715.00	6.5%
Other Certificated Salaries		1900	152,623.00	0.00	152,623.00	152,624.00	0.00	152,624.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,818,671.24	1,323,139.76	9,141,811.00	8,279,973.00	1,276,791.00	9,556,764.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	249,800.82	416,068.14	665,868.96	201,228.00	388,981.00	590,209.00	-11.4%
Classified Support Salaries		2200	921,696.06	126,816.39	1,048,512.45	946,892.00	116,956.00	1,063,848.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	203,043.00	73,474.00	276,517.00	202,795.00	73,475.00	276,270.00	-0.1%
Clerical, Technical and Office Salaries		2400	573,024.69	3,102.09	576,126.78	565,562.00	5,763.00	571,325.00	-0.8%
Other Classified Salaries		2900	166,085.37	64,970.96	231,056.33	158,952.00	65,871.00	224,823.00	-2.7%
TOTAL, CLASSIFIED SALARIES			2,113,649.94	684,431.58	2,798,081.52	2,075,429.00	651,046.00	2,726,475.00	-2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,029,943.61	786,958.42	1,816,902.03	1,277,647.00	851,091.00	2,128,738.00	17.2%
PERS		3201-3202	329,144.13	102,297.22	431,441.35	413,677.00	135,557.00	549,234.00	27.3%
OASDI/Medicare/Alternative		3301-3302	284,105.66	77,734.17	361,839.83	299,292.00	80,611.00	379,903.00	5.0%
Health and Welfare Benefits		3401-3402	1,237,535.72	169,678.45	1,407,214.17	1,254,832.00	134,159.00	1,388,991.00	-1.3%
Unemployment Insurance		3501-3502	4,760.82	961.04	5,721.86	5,036.00	939.00	5,975.00	4.4%
Workers' Compensation		3601-3602	145,722.69	29,844.51	175,567.20	184,275.00	34,243.00	218,518.00	24.5%
OPEB, Allocated		3701-3702	103,663.91	20,929.74	124,593.65	81,371.00	12,715.00	94,086.00	-24.5%
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	18,995.00	0.00	18,995.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,153,871.54	1,188,403.55	4,342,275.09	3,535,125.00	1,249,315.00	4,784,440.00	10.2%
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	57,903.51	74,408.19	132,311.70	128,500.00	68,775.00	197,275.00	49.1%
Materials and Supplies		4300	418,253.34	528,205.04	946,458.38	471,724.00	341,302.00	813,026.00	-14.1%
Noncapitalized Equipment		4400	19,353.43	82,153.10	101,506.53	35,722.00	24,396.00	60,118.00	-40.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			495,510.28	684,766.33	1,180,276.61	635,946.00	434,473.00	1,070,419.00	-9.3%
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	48,956.54	209,919.01	258,875.55	65,033.00	122,154.00	187,187.00	-27.7%
Dues and Memberships		5300	12,433.61	200.00	12,633.61	25,900.00	100.00	26,000.00	105.8%
Insurance		5400 - 5450	123,476.40	0.00	123,476.40	125,000.00	0.00	125,000.00	1.2%
Operations and Housekeeping Services		5500	444,192.69	13,585.00	457,777.69	530,500.00	12,100.00	542,600.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,676.71	118,352.26	174,028.97	52,959.00	93,700.00	146,659.00	-15.7%
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	427,372.72	227,847.25	655,219.97	359,050.00	199,148.00	558,198.00	-14.8%
Communications		5900	30,887.28	3,225.00	34,112.28	32,995.00	792.00	33,787.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,142,995.95	573,128.52	1,716,124.47	1,191,437.00	427,994.00	1,619,431.00	-5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	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	117,083.00	117,083.00	0.00	497,283.00	497,283.00	324.7%
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	41,621.59	12,642.56	54,264.15	0.00	27,979.00	27,979.00	-48.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,621.59	129,725.56	171,347.15	0.00	525,262.00	525,262.00	206.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	81,075.25	0.00	81,075.25	82,134.00	0.00	82,134.00	1.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	459.93	0.00	459.93	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	11,917.03	0.00	11,917.03	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			93,452.21	0.00	93,452.21	82,134.00	0.00	82,134.00	-12.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(81,116.68)	81,116.68	0.00	(92,314.00)	92,314.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(81,116.68)	81,116.68	0.00	(92,314.00)	92,314.00	0.00	0.0%
TOTAL, EXPENDITURES			14,778,656.07	4,664,711.98	19,443,368.05	15,707,730.00	4,657,195.00	20,364,925.00	4.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	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	136,322.96	396,322.96	260,000.00	130,000.00	390,000.00	-1.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	136,322.96	396,322.96	260,000.00	130,000.00	390,000.00	-1.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(1,297,226.77)	1,297,226.77	0.00	(959,470.00)	959,470.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,297,226.77)	1,297,226.77	0.00	(959,470.00)	959,470.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,557,226.77)	1,160,903.81	(396,322.96)	(1,219,470.00)	829,470.00	(390,000.00)	-1.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,722,015.90	0.00	15,722,015.90	16,464,446.00	0.00	16,464,446.00	4.7%
2) Federal Revenue		8100-8299	0.00	1,648,565.32	1,648,565.32	0.00	1,639,828.00	1,639,828.00	-0.5%
3) Other State Revenue		8300-8599	543,789.06	1,090,834.14	1,634,623.20	543,142.00	1,485,498.00	2,028,640.00	24.1%
4) Other Local Revenue		8600-8799	106,953.10	641,464.24	748,417.34	53,800.00	599,950.00	653,750.00	-12.6%
5) TOTAL, REVENUES			16,372,758.06	3,380,863.70	19,753,621.76	17,061,388.00	3,725,276.00	20,786,664.00	5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		8,826,137.50	3,167,529.14	11,993,666.64	9,367,395.00	2,714,523.00	12,081,918.00	0.7%
2) Instruction - Related Services	2000-2999		1,489,809.96	387,143.94	1,876,953.90	1,478,132.00	445,942.00	1,924,074.00	2.5%
3) Pupil Services	3000-3999		1,599,293.21	299,675.91	1,898,969.12	1,853,507.00	326,931.00	2,180,438.00	14.8%
4) Ancillary Services	4000-4999		277,940.89	5,833.00	283,773.89	296,888.00	6,220.00	303,108.00	6.8%
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		1,408,422.29	96,316.68	1,504,738.97	1,409,634.00	108,522.00	1,518,156.00	0.9%
8) Plant Services	8000-8999		1,083,600.01	708,213.31	1,791,813.32	1,220,040.00	1,055,057.00	2,275,097.00	27.0%
9) Other Outgo	9000-9999	Except 7600-7699	93,452.21	0.00	93,452.21	82,134.00	0.00	82,134.00	-12.1%
10) TOTAL, EXPENDITURES			14,778,656.07	4,664,711.98	19,443,368.05	15,707,730.00	4,657,195.00	20,364,925.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,594,101.99	(1,283,848.28)	310,253.71	1,353,658.00	(931,919.00)	421,739.00	35.9%
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	136,322.96	396,322.96	260,000.00	130,000.00	390,000.00	-1.6%
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	(1,297,226.77)	1,297,226.77	0.00	(959,470.00)	959,470.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,557,226.77)	1,160,903.81	(396,322.96)	(1,219,470.00)	829,470.00	(390,000.00)	-1.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,875.22	(122,944.47)	(86,069.25)	134,188.00	(102,449.00)	31,739.00	-136.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,799,809.92	225,394.54	5,025,204.46	4,834,050.14	102,450.07	4,936,500.21	-1.8%
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)			4,799,809.92	225,394.54	5,025,204.46	4,834,050.14	102,450.07	4,936,500.21	-1.8%
d) Other Restatements		9795	(2,635.00)	0.00	(2,635.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,797,174.92	225,394.54	5,022,569.46	4,834,050.14	102,450.07	4,936,500.21	-1.7%
2) Ending Balance, June 30 (E + F1e)			4,834,050.14	102,450.07	4,936,500.21	4,968,238.14	1.07	4,968,239.21	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	266,682.44	0.00	266,682.44	228,584.95	0.00	228,584.95	-14.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	102,450.07	102,450.07	0.00	1.07	1.07	-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	4,564,867.70	0.00	4,564,867.70	4,737,153.19	0.00	4,737,153.19	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	65,059.45	0.45
6300	Lottery: Instructional Materials	36,358.53	0.53
9010	Other Restricted Local	1,032.09	0.09
Total, Restricted Balance		102,450.07	1.07

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,501.18	1,501.37	1,551.97	1,501.18	1,501.18	1,501.18
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)	1,501.18	1,501.37	1,551.97	1,501.18	1,501.18	1,501.18
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	8.03	8.03	8.03	8.03	8.03	8.03
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.44	0.44	0.44	0.44	0.44	0.44
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)	8.47	8.47	8.47	8.47	8.47	8.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,509.65	1,509.84	1,560.44	1,509.65	1,509.65	1,509.65
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) - 2017/18 P-2 C						7/13/2018
Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
COLA & Augmentation	*1.56%*	*3.70%*	*2.57%*	*2.67%*	*3.42%*	*3.26%*
Base Grant	12,183,423	12,226,272	12,540,577	12,874,849	13,315,293	13,749,700
Grade Span Adjustment	450,083	450,071	461,640	473,625	490,147	505,711
Supplemental Grant	1,941,770	1,977,257	2,056,690	2,111,461	2,183,744	2,254,920
Concentration Grant	1,380,211	1,457,145	1,566,118	1,607,824	1,662,865	1,717,065
Add-ons	353,701	353,701	353,701	353,701	353,701	353,701
Total Target	16,309,188	16,464,446	16,978,726	17,421,460	18,005,750	18,581,097
Transition Components:						
Target	$ 16,309,188	$ 16,464,446	$ 16,978,726	$ 17,421,460	$ 18,005,750	$ 18,581,097
Funded Based on Target Formula *(PY P-2)*	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	15,265,000	15,285,070	16,464,439	16,464,439	16,464,439	16,464,439
Remaining Need after Gap (informational only)	*595,538*	-	-	-	-	-
Gap %	*42.96644273%*	*100%*	*100%*	*100%*	*100%*	*100%*
Current Year Gap Funding	448,650	1,179,376	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	**$ 15,713,650**	**$ 16,464,446**	**$ 16,978,726**	**$ 17,421,460**	**$ 18,005,750**	**$ 18,581,097**
Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	$ 10,810,272	$ 11,683,642	$ 12,197,922	$ 12,640,656	$ 13,224,946	$ 13,800,293
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	2,124,659	2,055,464	2,055,464	2,055,464	2,055,464	2,055,464
Local Revenue Sources:						
8021 to 8089 - Property Taxes	2,788,070	2,734,691	2,734,691	2,734,691	2,734,691	2,734,691
8096 - In-Lieu of Property Taxes	(9,351)	(9,351)	(9,351)	(9,351)	(9,351)	(9,351)
Property Taxes net of in-lieu	*2,778,719*	*2,725,340*	*2,725,340*	*2,725,340*	*2,725,340*	*2,725,340*
TOTAL FUNDING	$ 15,713,650	$ 16,464,446	$ 16,978,726	$ 17,421,460	$ 18,005,750	$ 18,581,097
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*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	***$ 15,713,650***	***$ 16,464,446***	***$ 16,978,726***	***$ 17,421,460***	***$ 18,005,750***	***$ 18,581,097***
EPA Details						
% of Adjusted Revenue Limit - Annual	*25.89051467%*	*25.89000000%*	*25.89000000%*	*25.89000000%*	*25.89000000%*	*25.89000000%*
% of Adjusted Revenue Limit - P-2	*25.89051467%*	*25.89000000%*	*25.89000000%*	*25.89000000%*	*25.89000000%*	*25.89000000%*
EPA (for LCFF Calculation purposes)	*$ 2,124,659*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*
8012 - EPA, Current Year Receipt (P-2)*	*$ 2,124,659*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*	*$ 2,055,464*
8019 - EPA, Prior Year Adjustment (P-A)*	*$ 11,257*	*$ -*	*$ -*	*$ (0)*	*$ (0)*	*$ (0)*

**The values recorded between Objects 8012 and 8019 may vary depending on local accounting treatment of the Prior Year Adjustment.*

LCFF Calculator Universal Assumptions						
Holtville Unified (63149) - 2017/18 P-2 C						7/13/2018
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Enrollment	1,554	1,554	1,554	1,554	1,554	1,554
COE Enrollment	10	10	10	10	10	10
Total Enrollment	*1,564*	*1,564*	*1,564*	*1,564*	*1,564*	*1,564*
Unduplicated Pupil Count	1,228	1,228	1,228	1,228	1,228	1,228
COE Unduplicated Pupil Count	9	9	9	9	9	9
Total Unduplicated Pupil Count	*1,237*	*1,237*	*1,237*	*1,237*	*1,237*	*1,237*
Rolling %, Supplemental Grant	76.8500%	77.9900%	79.0900%	79.0900%	79.0900%	79.0900%
Rolling %, Concentration Grant	76.8500%	77.9900%	79.0900%	79.0900%	79.0900%	79.0900%
FUNDED ADA						
Adjusted Base Grant ADA	*Prior Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	432.61	416.00	416.00	416.00	416.00	416.00
Grades 4-6	335.02	325.14	325.14	325.14	325.14	325.14
Grades 7-8	235.58	227.00	227.00	227.00	227.00	227.00
Grades 9-12	557.23	541.51	541.51	541.51	541.51	541.51
Total Adjusted Base Grant ADA	***1,560.44***	***1,509.65***	***1,509.65***	***1,509.65***	***1,509.65***	***1,509.65***
Necessary Small School ADA	*Current year*	*Current year*	*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	**1560.44**	**1509.65**	**1509.65**	**1509.65**	**1509.65**	**1509.65**
ACTUAL ADA ***(Current Year Only)***						
Grades TK-3	416.00	416.00	416.00	416.00	416.00	416.00
Grades 4-6	325.14	325.14	325.14	325.14	325.14	325.14
Grades 7-8	227.00	227.00	227.00	227.00	227.00	227.00
Grades 9-12	541.51	541.51	541.51	541.51	541.51	541.51
Total Actual ADA	**1,509.65**	**1,509.65**	**1,509.65**	**1,509.65**	**1,509.65**	**1,509.65**
Funded Difference (Funded ADA less Actual ADA)	*50.79*	-	-	-	-	-

LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen	$ 3,321,981	$ 3,434,402	$ 3,622,808	$ 3,719,285	$ 3,846,609	$ 3,971,985
Current year Percentage to Increase or Improve S	27.60%	27.09%	27.86%	27.86%	27.86%	27.86%

Holtville Unified (63149) - 2017/18 P-2 Certification												07/13/18	v19.2a
LOCAL CONTROL FUNDING FORMULA						***2017-18***							***2018-19***
CALCULATE LCFF TARGET													
				COLA & Augmentation		1.560%				COLA & Augmentation			3.700%
Unduplicated as % of Enrollment		3 yr average		76.85%	76.85%	**2017-18**		3 yr average		77.99%	77.99%	**2018-19**	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	432.61	7,193	748	1,221	868	4,338,683	416.00	7,459	776	1,284	947	4,353,901	
Grades 4-6	335.02	7,301		1,122	798	3,089,152	325.14	7,571		1,181	870	3,128,566	
Grades 7-8	235.58	7,518		1,156	821	2,236,799	227.00	7,796		1,216	896	2,249,155	
Grades 9-12	557.23	8,712	227	1,374	977	6,290,854	541.51	9,034	235	1,446	1,065	6,379,123	
Subtract NSS	-	-	-			-	-	-	-			-	
NSS Allowance		-				-		-				-	
TOTAL BASE	1,560.44	12,183,423	450,083	1,941,770	1,380,211	15,955,487	1,509.65	12,226,272	450,071	1,977,257	1,457,145	16,110,745	
Targeted Instructional Improvement Block Grant						-						-	
Home-to-School Transportation						353,701						353,701	
Small School District Bus Replacement Program						-						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,309,188**						**16,464,446**	
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**						**FALSE**	
ECONOMIC RECOVERY TARGET PAYMENT					5/8	**-**					3/4	**-**	
CALCULATE LCFF FLOOR													
				12-13 Rate	17-18 ADA					12-13 Rate	18-19 ADA		
Current year Funded ADA times Base per ADA				5,206.26	1,560.44	8,124,056				5,206.26	1,509.65	7,859,630	
Current year Funded ADA times Other RL per ADA				52.72	1,560.44	82,266				52.72	1,509.65	79,589	
Necessary Small School Allowance at 12-13 rates						-						-	
2012-13 Categoricals						2,545,979						2,545,979	
Floor Adjustments						-						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-	
Less Fair Share Reduction						-						-	
Non-CDE certified New Charter: District PY rate * CY ADA						-				-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 2,891.94	1,560.44	4,512,699				$ 3,179.46	1,509.65	4,799,872	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**15,265,000**						**15,285,070**	

Holtville Unified (63149) - 2017/18 P-2 Certification						07/13/18			v19.2a
LOCAL CONTROL FUNDING FORMULA				***2017-18***					***2018-19***
CALCULATE LCFF PHASE-IN ENTITLEMENT									
				2017-18					**2018-19**
LOCAL CONTROL FUNDING FORMULA TARGET				16,309,188					16,464,446
LOCAL CONTROL FUNDING FORMULA FLOOR				15,265,000					15,285,070
LCFF Need *(LCFF Target less LCFF Floor, if positive)*				1,044,188					1,179,376
Current Year Gap Funding			42.97%	448,650			100.00%		1,179,376
ECONOMIC RECOVERY PAYMENT				-					-
Miscellaneous Adjustments				-					-
LCFF Entitlement before Minimum State Aid provision				**15,713,650**					**16,464,446**
CALCULATE STATE AID									
Transition Entitlement				15,713,650					16,464,446
Local Revenue (including RDA)				(2,778,719)					(2,725,340)
Gross State Aid				12,934,931					13,739,106
CALCULATE MINIMUM STATE AID									
	12-13 Rate	17-18 ADA		N/A	12-13 Rate	18-19 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,560.44		8,206,323	5,258.98	1,509.65			7,939,219
2012-13 NSS Allowance (deficited)				-					-
Minimum State Aid Adjustments				-					-
Less Current Year Property Taxes/In Lieu				(2,778,719)					(2,725,340)
Subtotal State Aid for Historical RL/Charter General BG				5,427,604					5,213,879
Categorical funding from 2012-13				2,545,979					2,545,979
Charter Categorical Block Grant adjusted for ADA				-					-
Minimum State Aid Guarantee				7,973,583					7,759,858
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
Local Control Funding Formula Floor plus Funded Gap				-					-
Minimum State Aid plus Property Taxes including RDA				-					-
Offset				-					-
Minimum State Aid Prior to Offset				-					-
Total Minimim State Aid with Offset				-					-
TOTAL STATE AID				12,934,931					13,739,106
Additional State Aid (Additional SA)				**-**					**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				15,713,650					16,464,446
CHANGE OVER PRIOR YEAR	2.95%	450,356			4.78%	750,796			
LCFF Entitlement PER ADA				10,070					10,906
PER ADA CHANGE OVER PRIOR YEAR	2.93%	287			8.30%	836			
BASIC AID STATUS (school districts only)				*Non-Basic Aid*					*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES									
		Increase		2017-18		Increase			2018-19
State Aid	1.33%	169,981		12,934,931	6.22%	804,175			13,739,106
Property Taxes net of in-lieu	11.22%	280,375		2,778,719	-1.92%	(53,379)			2,725,340
Charter in-Lieu Taxes	0.00%	-		-	0.00%	-			-
LCFF pre COE, Choice, Supp	2.95%	450,356		15,713,650	4.78%	750,796			16,464,446

Holtville Unified (63149) - 2017/18 P-2 Certification													07/13/18	v19.2a
LOCAL CONTROL FUNDING FORMULA						***2019-20***								***2020-21***
CALCULATE LCFF TARGET														
				COLA & Augmentation		2.570%				COLA & Augmentation		2.670%		
Unduplicated as % of Enrollment		3 yr average		79.09%	79.09%	**2019-20**		3 yr average		79.09%	79.09%	**2020-21**		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3	416.00	7,651	796	1,336	1,017	4,493,044	416.00	7,855	817	1,372	1,045	4,612,724		
Grades 4-6	325.14	7,766		1,228	935	3,228,588	325.14	7,973		1,261	960	3,314,645		
Grades 7-8	227.00	7,996		1,265	963	2,320,831	227.00	8,209		1,298	989	2,382,654		
Grades 9-12	541.51	9,266	241	1,504	1,145	6,582,561	541.51	9,513	247	1,544	1,176	6,757,735		
Subtract NSS	-	-	-			-	-	-	-			-		
NSS Allowance		-				-		-				-		
TOTAL BASE	1,509.65	12,540,577	461,640	2,056,690	1,566,118	16,625,025	1,509.65	12,874,849	473,625	2,111,461	1,607,824	17,067,759		
Targeted Instructional Improvement Block Grant						-						-		
Home-to-School Transportation						353,701						353,701		
Small School District Bus Replacement Program						-						-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,978,726**						**17,421,460**		
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**						**TRUE**		
ECONOMIC RECOVERY TARGET PAYMENT					100%	**-**					100%	**-**		
CALCULATE LCFF FLOOR														
				12-13 Rate	19-20 ADA					12-13 Rate	20-21 ADA			
Current year Funded ADA times Base per ADA				5,206.26	1,509.65	7,859,630				5,206.26	1,509.65	7,859,630		
Current year Funded ADA times Other RL per ADA				52.72	1,509.65	79,589				52.72	1,509.65	79,589		
Necessary Small School Allowance at 12-13 rates						-						-		
2012-13 Categoricals						2,545,979						2,545,979		
Floor Adjustments						-						-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-		
Less Fair Share Reduction						-						-		
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 3,960.68	1,509.65	5,979,241				$ 3,960.68	1,509.65	5,979,241		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**16,464,439**						**16,464,439**		

Holtville Unified (63149) - 2017/18 P-2 Certification					07/13/18			v19.2a
LOCAL CONTROL FUNDING FORMULA				***2019-20***				***2020-21***
CALCULATE LCFF PHASE-IN ENTITLEMENT								
				2019-20				**2020-21**
LOCAL CONTROL FUNDING FORMULA TARGET				16,978,726				17,421,460
LOCAL CONTROL FUNDING FORMULA FLOOR				16,464,439				16,464,439
LCFF Need *(LCFF Target less LCFF Floor, if positive)*				-				-
Current Year Gap Funding			100.00%	-			100.00%	-
ECONOMIC RECOVERY PAYMENT				-				-
Miscellaneous Adjustments				-				-
LCFF Entitlement before Minimum State Aid provision				**16,978,726**				**17,421,460**
CALCULATE STATE AID								
Transition Entitlement				16,978,726				17,421,460
Local Revenue (including RDA)				(2,725,340)				(2,725,340)
Gross State Aid				14,253,386				14,696,120
CALCULATE MINIMUM STATE AID								
	12-13 Rate	19-20 ADA		N/A	12-13 Rate	20-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,509.65		7,939,219	5,258.98	1,509.65		7,939,219
2012-13 NSS Allowance (deficited)				-				-
Minimum State Aid Adjustments				-				-
Less Current Year Property Taxes/In Lieu				(2,725,340)				(2,725,340)
Subtotal State Aid for Historical RL/Charter General BG				5,213,879				5,213,879
Categorical funding from 2012-13				2,545,979				2,545,979
Charter Categorical Block Grant adjusted for ADA				-				-
Minimum State Aid Guarantee				7,759,858				7,759,858
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Floor plus Funded Gap				-				-
Minimum State Aid plus Property Taxes including RDA				-				-
Offset				-				-
Minimum State Aid Prior to Offset				-				-
Total Minimim State Aid with Offset				-				-
TOTAL STATE AID				14,253,386				14,696,120
Additional State Aid (Additional SA)				**-**				**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				16,978,726				17,421,460
CHANGE OVER PRIOR YEAR	3.12%	514,280			2.61%	442,734		
LCFF Entitlement PER ADA				11,247				11,540
PER ADA CHANGE OVER PRIOR YEAR	3.13%	341			2.61%	293		
BASIC AID STATUS (school districts only)				*Non-Basic Aid*				*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES								
		Increase		2019-20		Increase		2020-21
State Aid	3.74%	514,280		14,253,386	3.11%	442,734		14,696,120
Property Taxes net of in-lieu	0.00%	-		2,725,340	0.00%	-		2,725,340
Charter in-Lieu Taxes	0.00%	-		-	0.00%	-		-
LCFF pre COE, Choice, Supp	3.12%	514,280		16,978,726	2.61%	442,734		17,421,460

Holtville Unified (63149) - 2017/18 P-2 Certification													07/13/18	v19.2a
LOCAL CONTROL FUNDING FORMULA						***2021-22***								***2022-23***
CALCULATE LCFF TARGET														
				COLA & Augmentation		3.420%				COLA & Augmentation		3.260%		
Unduplicated as % of Enrollment		3 yr average		79.09%	79.09%	**2021-22**		3 yr average		79.09%	79.09%	**2022-23**		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3	416.00	8,124	845	1,419	1,080	4,770,702	416.00	8,389	872	1,465	1,115	4,926,019		
Grades 4-6	325.14	8,246		1,304	993	3,428,141	325.14	8,515		1,347	1,026	3,539,973		
Grades 7-8	227.00	8,490		1,343	1,023	2,464,214	227.00	8,767		1,387	1,056	2,544,613		
Grades 9-12	541.51	9,838	256	1,597	1,216	6,988,994	541.51	10,159	264	1,649	1,255	7,216,791		
Subtract NSS	-	-	-			-	-	-	-			-		
NSS Allowance		-				-		-				-		
TOTAL BASE	1,509.65	13,315,293	490,147	2,183,744	1,662,865	17,652,049	1,509.65	13,749,700	505,711	2,254,920	1,717,065	18,227,396		
Targeted Instructional Improvement Block Grant						-						-		
Home-to-School Transportation						353,701						353,701		
Small School District Bus Replacement Program						-						-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**18,005,750**						**18,581,097**		
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**						**TRUE**		
ECONOMIC RECOVERY TARGET PAYMENT					100%	**-**					100%	**-**		
CALCULATE LCFF FLOOR														
				12-13 Rate	21-22 ADA					12-13 Rate	22-23 ADA			
Current year Funded ADA times Base per ADA				5,206.26	1,509.65	7,859,630				5,206.26	1,509.65	7,859,630		
Current year Funded ADA times Other RL per ADA				52.72	1,509.65	79,589				52.72	1,509.65	79,589		
Necessary Small School Allowance at 12-13 rates						-						-		
2012-13 Categoricals						2,545,979						2,545,979		
Floor Adjustments						-						-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-		
Less Fair Share Reduction						-						-		
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 3,960.68	1,509.65	5,979,241				$ 3,960.68	1,509.65	5,979,241		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**16,464,439**						**16,464,439**		

Holtville Unified (63149) - 2017/18 P-2 Certification					07/13/18			v19.2a
LOCAL CONTROL FUNDING FORMULA				***2021-22***				***2022-23***
CALCULATE LCFF PHASE-IN ENTITLEMENT								
				2021-22				**2022-23**
LOCAL CONTROL FUNDING FORMULA TARGET				18,005,750				18,581,097
LOCAL CONTROL FUNDING FORMULA FLOOR				16,464,439				16,464,439
LCFF Need *(LCFF Target less LCFF Floor, if positive)*				-				-
Current Year Gap Funding			100.00%	-			100.00%	-
ECONOMIC RECOVERY PAYMENT				-				-
Miscellaneous Adjustments				-				-
LCFF Entitlement before Minimum State Aid provision				**18,005,750**				**18,581,097**
CALCULATE STATE AID								
Transition Entitlement				18,005,750				18,581,097
Local Revenue (including RDA)				(2,725,340)				(2,725,340)
Gross State Aid				15,280,410				15,855,757
CALCULATE MINIMUM STATE AID								
	12-13 Rate	21-22 ADA		N/A	12-13 Rate	22-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,509.65		7,939,219	5,258.98	1,509.65		7,939,219
2012-13 NSS Allowance (deficited)				-				-
Minimum State Aid Adjustments				-				-
Less Current Year Property Taxes/In Lieu				(2,725,340)				(2,725,340)
Subtotal State Aid for Historical RL/Charter General BG				5,213,879				5,213,879
Categorical funding from 2012-13				2,545,979				2,545,979
Charter Categorical Block Grant adjusted for ADA				-				-
Minimum State Aid Guarantee				7,759,858				7,759,858
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Floor plus Funded Gap				-				-
Minimum State Aid plus Property Taxes including RDA				-				-
Offset				-				-
Minimum State Aid Prior to Offset				-				-
Total Minimim State Aid with Offset				-				-
TOTAL STATE AID				15,280,410				15,855,757
Additional State Aid (Additional SA)				**-**				**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				18,005,750				18,581,097
CHANGE OVER PRIOR YEAR	3.35%	584,290			3.20%	575,347		
LCFF Entitlement PER ADA				11,927				12,308
PER ADA CHANGE OVER PRIOR YEAR	3.35%	387			3.19%	381		
BASIC AID STATUS (school districts only)				*Non-Basic Aid*				*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES								
		Increase		2021-22		Increase		2022-23
State Aid	3.98%	584,290		15,280,410	3.77%	575,347		15,855,757
Property Taxes net of in-lieu	0.00%	-		2,725,340	0.00%	-		2,725,340
Charter in-Lieu Taxes	0.00%	-		-	0.00%	-		-
LCFF pre COE, Choice, Supp	3.35%	584,290		18,005,750	3.20%	575,347		18,581,097

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	9,141,811.00	301	247,387.00	303	8,894,424.00	305	298,253.20		307	8,596,170.80	309
2000 - Classified Salaries	2,798,081.52	311	123,522.19	313	2,674,559.33	315	393,433.70		317	2,281,125.63	319
3000 - Employee Benefits	4,342,275.09	321	221,239.88	323	4,121,035.21	325	213,006.49		327	3,908,028.72	329
4000 - Books, Supplies Equip Replace. (6500)	1,180,276.61	331	83,654.44	333	1,096,622.17	335	201,240.61		337	895,381.56	339
5000 - Services. . . & 7300 - Indirect Costs	1,716,124.47	341	55,360.05	343	1,660,764.42	345	38,189.73		347	1,622,574.69	349
			TOTAL		18,447,405.13	365			TOTAL	17,303,281.40	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	7,149,448.52	375
2. Salaries of Instructional Aides Per EC 41011	2100	599,181.96	380
3. STRS	3101 & 3102	1,415,702.61	382
4. PERS	3201 & 3202	124,966.48	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	173,385.34	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	794,586.68	385
7. Unemployment Insurance	3501 & 3502	3,754.67	390
8. Workers' Compensation Insurance	3601 & 3602	115,312.55	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)		10,376,338.81	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		235,046.44	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		136,062.04	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		10,005,230.33	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		57.82%	
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)	57.82%
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)	17,303,281.40
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, Low Income	Migrant Education (Regular)	Migrant Education (Work-Study)	Migran Education (Speech/Debate)	Migrant Education (Parent Involvement)	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)	CARS Report	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	38,805.71	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	744,831.00	162,686.00	22,522.00	22,990.00	6,609.00	61,863.00	16,327.00
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)	744,831.00	162,686.00	22,522.00	22,990.00	6,609.00	61,863.00	16,327.00
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)	783,636.71	162,686.00	22,522.00	22,990.00	6,609.00	61,863.00	16,327.00
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	598,305.48	133,717.26	18,706.53	21,374.47	5,574.33	51,998.52	14,911.10
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)	598,305.48	133,717.26	18,706.53	21,374.47	5,574.33	51,998.52	14,911.10
EXPENDITURES							
9. Donor-Authorized Expenditures	758,433.48	161,767.42	22,338.25	22,705.96	6,450.41	62,906.36	16,219.59
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)	758,433.48	161,767.42	22,338.25	22,705.96	6,450.41	62,906.36	16,219.59
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)	(160,128.00)	(28,050.16)	(3,631.72)	(1,331.49)	(876.08)	(10,907.84)	(1,308.49)
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	160,128.00	28,050.16	3,631.72	1,331.49	876.08	10,907.84	1,308.49
14. Unused Grant Award Calculation (line 4 minus line 9)	25,203.23	918.58	183.75	284.04	158.59	(1,043.36)	107.41
15. If Carryover is allowed, enter line 14 amount here	25,203.23	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)	758,433.48	161,767.42	22,338.25	22,705.96	6,450.41	62,906.36	16,219.59

FEDERAL PROGRAM NAME	Migrant Education (Summer 2017)	Migrant Education (Summer 2018)	Special Ed IDEA	Carl Perkins Vocational Ed	Title IIA, Staff Development	Title III, Immigrant	Title III, LEP
FEDERAL CATALOG NUMBER	84.011	84.011	84.027	84.048	84.367	84.365	84.365
RESOURCE CODE	3061	3061	3310	3550	4035	4201	4203
REVENUE OBJECT	8285	8285	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ICOE DSA	ICOE DSA	IC SELPA Award	IVROP Award	CARS Report	CARS Report	CARS Report
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	42,473.89	7,851.31	32,149.31
2. a. Current Year Award	23,375.00	87,978.00	213,897.00	19,037.00	84,382.00	7,956.00	73,695.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.42	0.00	0.00	0.00	(175.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	23,375.00	87,978.00	213,897.42	19,037.00	84,382.00	7,956.00	73,520.00
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)	23,375.00	87,978.00	213,897.42	19,037.00	126,855.89	15,807.31	105,669.31
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	22,037.07	6,789.18	0.42	829.85	116,593.57	7,475.31	48,463.59
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)	22,037.07	6,789.18	0.42	829.85	116,593.57	7,475.31	48,463.59
EXPENDITURES							
9. Donor-Authorized Expenditures	22,037.07	87,649.00	213,897.42	19,037.00	113,739.01	5,561.16	84,605.54
10. Non Donor-Authorized Expenditures	0.00	0.00	172,100.86	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	22,037.07	87,649.00	385,998.28	19,037.00	113,739.01	5,561.16	84,605.54
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	(874.82)	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	(81,734.64)	(213,897.00)	(18,207.15)	2,854.56	1,914.15	(36,141.95)
a. Unearned Revenue	0.00	0.00	0.00	0.00	2,854.56	1,914.15	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	81,734.64	213,897.00	18,207.15	0.00	0.00	36,141.95
14. Unused Grant Award Calculation (line 4 minus line 9)	1,337.93	329.00	0.00	0.00	13,116.88	10,246.15	21,063.77
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	13,116.88	10,246.15	21,063.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,037.07	88,523.82	213,897.42	19,037.00	113,739.01	5,561.16	84,605.54

FEDERAL PROGRAM NAME	USDA Grant, Think Through Math	USDA Grant, Computer Equip	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5821	5821	
REVENUE OBJECT	8285	8285	
LOCAL DESCRIPTION (if any)	ICOE Award Letter	USDA Award Letter	
AWARD			
1. Prior Year Carryover	3,940.00	0.00	125,220.22
2. a. Current Year Award	0.00	27,775.00	1,575,923.00
b. Transferability (ESSA)	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	(174.58)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	27,775.00	1,575,748.42
3. Required Matching Funds/Other	0.00		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,940.00	27,775.00	1,700,968.64
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	1,034.39	27,775.00	1,075,586.07
7. Contributed Matching Funds	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,034.39	27,775.00	1,075,586.07
EXPENDITURES			
9. Donor-Authorized Expenditures	1,034.39	27,775.00	1,626,157.06
10. Non Donor-Authorized Expenditures	0.00	0.00	172,100.86
11. Total Expenditures (lines 9 & 10)	1,034.39	27,775.00	1,798,257.92
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	(874.82)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(551,445.81)
a. Unearned Revenue	0.00	0.00	4,768.71
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	556,214.52
14. Unused Grant Award Calculation (line 4 minus line 9)	2,905.61	0.00	74,811.58
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	69,630.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,034.39	27,775.00	1,627,031.88

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

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Career Technical Ed Incentive Program	Ag Vocational Incentive Grant	STRS On-Behalf Pension Contributions	**TOTAL**
RESOURCE CODE	6010	6010	6387	7010	7690	
REVENUE OBJECT	8590	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CDE Award Letter	ICOE Award Letter	CDE Award Letter	CDE Award Letter	Calculator	
AWARD						
1. Prior Year Carryover	0.00	0.00	424,591.00	0.00	0.00	424,591.00
2. a. Current Year Award	169,552.66	149,712.00	72,692.00	10,990.00		402,946.66
b. Other Adjustments	0.00	0.00	0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	169,552.66	149,712.00	72,692.00	10,990.00	0.00	402,946.66
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	169,552.66	149,712.00	497,283.00	10,990.00	0.00	827,537.66
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	424,591.00	0.00		424,591.00
6. Cash Received in Current Year	158,483.99	108,621.21	72,692.00	10,990.00		350,787.20
7. Contributed Matching Funds	0.00	0.00	0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	158,483.99	108,621.21	497,283.00	10,990.00	0.00	775,378.20
EXPENDITURES						
9. Donor-Authorized Expenditures	169,552.66	149,712.00	0.00	10,990.00		330,254.66
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	169,552.66	149,712.00	0.00	10,990.00	0.00	330,254.66
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(41,090.79)	497,283.00	0.00	0.00	445,123.54
a. Unearned Revenue	0.00	0.00	497,283.00	0.00		497,283.00
b. Accounts Payable	0.00	0.00	0.00	0.00		0.00
c. Accounts Receivable	11,068.67	41,090.79	0.00	0.00		52,159.46
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	497,283.00	0.00	0.00	497,283.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	497,283.00	0.00		497,283.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	169,552.66	149,712.00	0.00	10,990.00	0.00	330,254.66

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

LOCAL PROGRAM NAME	California Career Pathway Trust	MS Vouchers	**TOTAL**
RESOURCE CODE	9151	9155	
REVENUE OBJECT	8677	8699	
LOCAL DESCRIPTION (if any)	IVC Consortium	EdTech Printout	
AWARD			
1. Prior Year Carryover	53,316.27	3,312.42	56,628.69
2. a. Current Year Award	0.00	0.00	0.00
b. Other Adjustments	36,025.00	0.00	36,025.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,025.00	0.00	36,025.00
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	89,341.27	3,312.42	92,653.69
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	42,278.44	0.00	42,278.44
7. Contributed Matching Funds	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	42,278.44	0.00	42,278.44
EXPENDITURES			
9. Donor-Authorized Expenditures	46,340.26	2,953.03	49,293.29
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	46,340.26	2,953.03	49,293.29
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)	(4,061.82)	(2,953.03)	(7,014.85)
a. Unearned Revenue	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable	4,061.82	2,953.03	7,014.85
14. Unused Grant Award Calculation (line 4 minus line 9)	43,001.01	359.39	43,360.40
15. If Carryover is allowed, enter line 14 amount here	43,001.01	359.39	43,360.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,340.26	2,953.03	49,293.29

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	50,002.09	50,002.09
2. a. Current Year Award	22,408.26	22,408.26
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,408.26	22,408.26
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	72,410.35	72,410.35
REVENUES		
5. Cash Received in Current Year	20,609.09	20,609.09
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,799.17	1,799.17
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,799.17	1,799.17
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	22,408.26	22,408.26
EXPENDITURES		
10. Donor-Authorized Expenditures	7,350.90	7,350.90
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	7,350.90	7,350.90
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	65,059.45	65,059.45

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

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted Lotto (Instructional Materials)	Special Ed - State AB602	Special Ed - State Mental Health	College Readiness Block Grant	**TOTAL**
RESOURCE CODE	6230	6264	6300	6500	6512	7338	
REVENUE OBJECT	8590	8590	8560	8792	8792	8590	
LOCAL DESCRIPTION (if any)	CDE Web	Carryover	State Controller	IC SELPA Award	IC SELPA Award	Carryover	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	66,496.05	27,449.37	0.00	0.00	75,000.00	168,945.42
2. a. Current Year Award	117,083.00	0.00	98,688.38	285,361.75	68,542.10	0.00	569,675.23
b. Other Adjustments	0.00	0.00	0.00	8,000.00	0.00	0.00	8,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	117,083.00	0.00	98,688.38	293,361.75	68,542.10	0.00	577,675.23
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, 2c, & 3)	117,083.00	66,496.05	126,137.75	293,361.75	68,542.10	75,000.00	746,620.65
REVENUES							
5. Cash Received in Current Year	117,083.00	0.00	64,606.94	293,361.75	68,542.10	0.00	543,593.79
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	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	34,081.44	0.00	0.00	0.00	34,081.44
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	34,081.44	0.00	0.00	0.00	34,081.44
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	117,083.00	0.00	98,688.38	293,361.75	68,542.10	0.00	577,675.23
EXPENDITURES							
10. Donor-Authorized Expenditures	117,083.00	66,496.05	89,779.22	293,361.75	68,542.10	75,000.00	710,262.12
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	518,130.20	32,631.94	0.00	550,762.14
12. Total Expenditures (line 10 plus line 11)	117,083.00	66,496.05	89,779.22	811,491.95	101,174.04	75,000.00	1,261,024.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	36,358.53	0.00	0.00	0.00	36,358.53

LOCAL PROGRAM NAME	Ongoing/Routine Maintenance	HHS Ag Dept Donation	HHS Band Dept Donation	SISC I Illness & Injury Prev. Prog. (Dept 3601)	Finley Local Donation	Redevelopment Facility Funds	**TOTAL**
RESOURCE CODE	8150	9010-3801	9010-1520	9010	9010	9140	
REVENUE OBJECT	8980	8699	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)	GF UR Contrib	Ag Donation	Donation	SISC Award	Donation	RDA Pass-Through	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	6,451.03	0.00	0.00	0.00	0.00	6,451.03
2. a. Current Year Award	0.00	1,500.00	3,000.00	6,274.24	2,000.00	136,322.96	149,097.20
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)	0.00	1,500.00	3,000.00	6,274.24	2,000.00	136,322.96	149,097.20
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, 2c, & 3)	0.00	7,951.03	3,000.00	6,274.24	2,000.00	136,322.96	155,548.23
REVENUES							
5. Cash Received in Current Year	0.00	1,500.00	3,000.00	0.00	2,000.00	136,322.96	142,822.96
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	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	0.00	6,274.24	0.00	0.00	6,274.24
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	6,274.24	0.00	0.00	6,274.24
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,500.00	3,000.00	6,274.24	2,000.00	136,322.96	149,097.20
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	6,993.50	3,000.00	6,274.23	1,925.45	136,322.96	154,516.14
11. Non Donor-Authorized Expenditures	574,363.77	0.00	0.00	0.00	0.00	0.00	574,363.77
12. Total Expenditures (line 10 plus line 11)	574,363.77	6,993.50	3,000.00	6,274.23	1,925.45	136,322.96	728,879.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	957.53	0.00	0.01	74.55	0.00	1,032.09

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2016-17 Actual**			**2017-18 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	10,047,457.75		10,047,457.75			10,080,658.97
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,560.23		1,560.23			1,509.65
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2016-17**			**Adjustments to 2017-18**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2017-18 P2 Report**			**2018-19 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	1,509.65		1,509.65	1,509.65		1,509.65
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)			1,509.65			1,509.65
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2017-18 Actual**			**2018-19 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	31,307.34		31,307.34	31,307.00		31,307.00
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)	3,173,320.03		3,173,320.03	3,172,808.00		3,172,808.00
5. Unsecured Roll Taxes (Object 8042)	332,967.32		332,967.32	346,330.00		346,330.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	17,733.21		17,733.21	10,063.00		10,063.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(820,637.00)		(820,637.00)	(820,637.00)		(820,637.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	91.09		91.09	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	189,610.75		189,610.75	130,000.00		130,000.00
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)	2,924,392.74	0.00	2,924,392.74	2,869,871.00	0.00	2,869,871.00
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)	2,924,392.74	0.00	2,924,392.74	2,869,871.00	0.00	2,869,871.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			218,185.23			235,018.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			218,185.23			235,018.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	12,934,931.00		12,934,931.00	13,734,094.00		13,734,094.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	8,366.12		8,366.12	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	12,943,297.12	0.00	12,943,297.12	13,734,094.00	0.00	13,734,094.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	19,753,621.76		19,753,621.76	20,786,664.00		20,786,664.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	48,551.03		48,551.03	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2017-18 Actual**			**2018-19 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,047,457.75			10,080,658.97
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9676			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			10,080,658.97			10,450,619.15
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,924,392.74			2,869,871.00
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)			181,158.00			181,158.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,374,451.46			7,815,766.15
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,374,451.46			7,815,766.15
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])			25,375.17			20,602.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,949,767.91			2,890,473.13
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)			7,349,076.29			7,795,164.02
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,949,767.91			
b. State Subventions (Line D8)			7,349,076.29			
c. Less: Excluded Appropriations (Line C23)			218,185.23			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			10,080,658.97			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2017-18 Actual**			**2018-19 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			10,080,658.97			10,450,619.15
12. Appropriations Subject to the Limit (Line D9d)			10,080,658.97			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	10,863.01	0.00	1,083,600.01	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			80.00		80.00		
3100	Alternative Schools							
3200	Continuation Schools			3.00		3.00		
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)			7.00		7.00		
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	95.00	0.00	99.00	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	13,938,510.69	884,784.17	14,823,294.86	1,184,493.57		16,007,788.43
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	295,664.58	33,179.40	328,843.98	26,277.13		355,121.11
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	451,269.54	44,239.21	495,508.75	39,594.90		535,103.65
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	1,357,643.64	77,418.61	1,435,062.25	114,672.35		1,549,734.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	590,542.40	11,059.80	601,602.20	48,072.57		649,674.77
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					117,083.00	117,083.00
----	Other Outgo					489,775.17	489,775.17
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		43,781.82	43,781.82	91,628.45		135,410.27
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	16,633,630.85	1,094,463.01	17,728,093.86	1,504,738.97	606,858.17	19,839,691.00

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	9,824,954.41	514,704.20	212,979.15	945,731.96	1,046,786.60	535,216.71	283,773.89			574,363.77	0.00	13,938,510.69
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	209,820.14	0.00	0.00	36,452.45	49,391.99	0.00	0.00			0.00	0.00	295,664.58
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	451,269.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	451,269.54
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	1,147,556.37	0.00	0.00	80,996.86	115,002.04	14,088.37	0.00			0.00	0.00	1,357,643.64
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	360,066.18	9,113.65	65,881.62	231.00	138,483.41	0.00	0.00	0.00	0.00	16,766.54	0.00	590,542.40
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		11,993,666.64	523,817.85	278,860.77	1,063,412.27	1,349,664.04	549,305.08	283,773.89	0.00	0.00	591,130.31	0.00	16,633,630.85

* 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	9,147.80	875,636.37	0.00	884,784.17
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	343.04	32,836.36	0.00	33,179.40
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	457.39	43,781.82	0.00	44,239.21
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)	800.43	76,618.18	0.00	77,418.61
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	114.35	10,945.45	0.00	11,059.80
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)		43,781.82		43,781.82
- -	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		10,863.01	1,083,600.00	0.00	1,094,463.01

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)	417,258.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	12,600.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	822,905.96
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	251,974.34
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,504,738.97
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	16,633,630.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,094,463.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	17,728,093.86
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	260,189.11
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	842,709.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,102,898.53
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	18,830,992.39
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.99%

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)			117,083.00		117,083.00
Other Outgo (Objects 1000-7999)				489,775.17	489,775.17
Total Other Costs	0.00	0.00	117,083.00	489,775.17	606,858.17

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) — 728,311.86
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) — 15,429,262.10

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) — 4.72%

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)	822,905.96
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	247,983.34
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	12,600.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	78,715.02
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)	1,162,204.32
9.	Carry-Forward Adjustment (Part IV, Line F)	47,910.70
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,210,115.02
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,976,032.34
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,876,953.90
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,869,378.53
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	283,773.89
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)	417,258.67
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)	0.00
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)	3,991.00
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)	1,588,976.04
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)	260,189.11
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)	842,709.42
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)	19,119,262.90
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)	6.08%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	6.33%

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)**	1,162,204.32
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(89,501.13)
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 (5.36%) times Part III, Line B18); zero if negative	47,910.70
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.36%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	47,910.70

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)**	47,910.70

Approved indirect cost rate: 5.36%
Highest rate used in any program: 5.36%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	719,849.54	38,583.94	5.36%
01	3060	277,566.55	14,821.44	5.34%
01	3061	104,105.99	5,580.08	5.36%
01	4035	107,952.74	5,786.27	5.36%
01	4201	5,452.12	109.04	2.00%
01	4203	83,884.84	720.70	0.86%
01	6010	308,919.90	10,344.76	3.35%
01	6264	64,325.11	2,166.94	3.37%
01	7338	71,996.49	3,003.51	4.17%

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		27,449.37	27,449.37
2. State Lottery Revenue	8560	252,543.06		98,688.38	351,231.44
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)		252,543.06	0.00	126,137.75	378,680.81
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	192,611.00			192,611.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	59,932.06			59,932.06
4. Books and Supplies	4000-4999	0.00		89,779.22	89,779.22
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)		252,543.06	0.00	89,779.22	342,322.28
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	36,358.53	36,358.53
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	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	19,839,691.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,805,608.82
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	165,743.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	12,376.96
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	396,322.96
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	213,962.26
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)				788,406.03
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)				17,245,676.16

Section II - Expenditures Per ADA		**2017-18 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,509.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,422.19

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.)	16,778,736.88	10,793.31
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)	16,778,736.88	10,793.31
B. Required effort (Line A.2 times 90%)	15,100,863.19	9,713.98
C. Current year expenditures (Line I.E and Line II.B)	17,245,676.16	11,422.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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									143
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	746,538.33		746,538.33
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	235,905.05		235,905.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	362,625.26		362,625.26
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	12,575.00		12,575.00
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	1,357,643.64	0.00	1,357,643.64
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	77,418.63								77,418.63
	Total Indirect Costs and PCR Allocations	77,418.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,418.63
	TOTAL COSTS	77,418.63	0.00	0.00	0.00	0.00	0.00	1,357,643.64	0.00	1,435,062.27
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	57,763.50		57,763.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	224,697.36		224,697.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	103,537.42		103,537.42
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	385,998.28	0.00	385,998.28
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	385,998.28	0.00	385,998.28
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									172,100.86
	TOTAL COSTS									213,897.42

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	688,774.83		688,774.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,207.69		11,207.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	259,087.84		259,087.84
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	12,575.00		12,575.00
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	971,645.36	0.00	971,645.36
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	77,418.63								77,418.63
	Total Indirect Costs and PCR Allocations	77,418.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,418.63
	TOTAL BEFORE OBJECT 8980	77,418.63	0.00	0.00	0.00	0.00	0.00	971,645.36	0.00	1,049,063.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									172,100.86
	TOTAL COSTS									1,221,164.85
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	11,207.69		11,207.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,880.68		2,880.68
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	14,088.37	0.00	14,088.37
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	14,088.37	0.00	14,088.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									172,100.86
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)									550,762.14
	TOTAL COSTS									736,951.37

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,036,832.04	544,917.93
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	1,036,832.04	544,917.93

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	134.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	134.00

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
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 Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	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, 3315, and 3320)	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 Actual Expenditures (LE-CY Worksheet) FY 2017-18	Column B Actual Expenditures Comparison Year FY 2016-17	Column C 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	1,435,062.27		
b. Less: Expenditures paid from federal sources	213,897.42		
c. Expenditures paid from state and local sources	1,221,164.85	1,036,832.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,036,832.04	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,221,164.85	1,036,832.04	184,332.81

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,435,062.27		
b. Less: Expenditures paid from federal sources	213,897.42		
c. Expenditures paid from state and local sources	1,221,164.85	1,036,832.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,036,832.04	
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	1,221,164.85	1,036,832.04	184,332.81
d. Special education unduplicated pupil count	143	134	
e. Per capita state and local expenditures (A2c/A2d)	8,539.61	7,737.55	802.06

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 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	736,951.37	544,917.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		544,917.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	736,951.37	544,917.93	192,033.44

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	736,951.37	544,917.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		544,917.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	736,951.37	544,917.93	192,033.44
b. Special education unduplicated pupil count	143	134	
c. Per capita local expenditures (B2a/B2b)	5,153.51	4,066.55	1,086.96

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

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

John-Paul Wells	760-356-2974
Contact Name	Telephone Number
Assistant Superintendent	jpwells@husd.net
Title	E-mail Address

SELPA: (??)

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

SELPA: (??)

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

* 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									143
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	617,213.00		617,213.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	104,859.00		104,859.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	294,260.00		294,260.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,522.00		3,522.00
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	1,019,854.00	0.00	1,019,854.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,393.00		1,393.00
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	1,393.00	0.00	1,393.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,021,247.00	0.00	1,021,247.00
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	568,826.00		568,826.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	234,131.00		234,131.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	805,957.00	0.00	805,957.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,393.00		1,393.00
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	1,393.00	0.00	1,393.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	807,350.00	0.00	807,350.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									807,350.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									417,004.00
	TOTAL COSTS									417,004.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									143
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	746,538.33		746,538.33
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	235,905.05		235,905.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	362,625.26		362,625.26
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	12,575.00		12,575.00
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	1,357,643.64	0.00	1,357,643.64
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)	77,418.63								77,418.63
	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	1,357,643.64	0.00	1,357,643.64
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	57,763.50		57,763.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	224,697.36		224,697.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	103,537.42		103,537.42
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	385,998.28	0.00	385,998.28
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	385,998.28	0.00	385,998.28
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									172,100.86
	TOTAL COSTS									213,897.42

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	688,774.83		688,774.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,207.69		11,207.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	259,087.84		259,087.84
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	12,575.00		12,575.00
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	971,645.36	0.00	971,645.36
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)	77,418.63								77,418.63
	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	971,645.36	0.00	971,645.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									172,100.86
	TOTAL COSTS									1,143,746.22
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	11,207.69		11,207.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,880.68		2,880.68
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	14,088.37	0.00	14,088.37
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	14,088.37	0.00	14,088.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									172,100.86
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)									550,762.14
	TOTAL COSTS									736,951.37

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Condition 1 (Special Ed aides retired, Director vacated position)		209,219.00
Condition 2 (Special Ed population shift, reduction of 1 RSP teacher at HS)		71,443.00
Condition 3 (Elimination of one-time reimbursement for Speech Therapist PD)		8,000.00
Condition 1 (Shift of pychologist cost to account for increased non-Sp Ed duties)		35,568.00
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, 3315, and 3320)	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

	Column A Budgeted Amounts (LB-B Worksheet) FY 2018-19	Column B Actual Expenditures Comparison Year FY 2017-18	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,021,247.00		
b. Less: Expenditures paid from federal sources	213,897.00		
c. Expenditures paid from state and local sources	807,350.00	1,143,746.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,143,746.22	
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	807,350.00	1,143,746.22	(336,396.22)

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

	Budgeted Amounts FY 2018-19	Comparison Year 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	1,021,247.00		
b. Less: Expenditures paid from federal sources	213,897		
c. Expenditures paid from state and local sources	807,350.00	1,143,746.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,143,746.22	
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	807,350.00	1,143,746.22	
d. Special education unduplicated pupil count	143	143	
e. Per capita state and local expenditures (A2c/A2d)	5,645.80	7,998.23	(2,352.43)

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 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	417,004.00	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	417,004.00	412,721.37	4,282.63

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

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	417,004.00	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	417,004.00	412,721.37	4,282.63
b. Special education unduplicated pupil count	143	143	
c. Per capita local expenditures (B2a/B2b)	2,916.11	2,886.16	29.95

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

Assistant Superintendent
Title

jpwells@husd.net
E-mail Address

SELPA: (??)

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

SELPA: (??)

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

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

	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		153,012.00
Work in Progress	1,394,301.00		1,394,301.00	990,096.00		2,384,397.00
Total capital assets not being depreciated	1,547,313.00	0.00	1,547,313.00	990,096.00	0.00	2,537,409.00
Capital assets being depreciated:						
Land Improvements	2,733,699.00		2,733,699.00	62,825.00		2,796,524.00
Buildings	26,528,302.00		26,528,302.00	0.00		26,528,302.00
Equipment	1,881,357.00		1,881,357.00	32,277.00		1,913,634.00
Total capital assets being depreciated	31,143,358.00	0.00	31,143,358.00	95,102.00	0.00	31,238,460.00
Accumulated Depreciation for:						
Land Improvements	(707,532.00)		(707,532.00)	(130,677.00)		(838,209.00)
Buildings	(9,051,802.00)		(9,051,802.00)	(479,007.00)		(9,530,809.00)
Equipment	(1,629,153.00)		(1,629,153.00)	(19,634.00)		(1,648,787.00)
Total accumulated depreciation	(11,388,487.00)	0.00	(11,388,487.00)	(629,318.00)	0.00	(12,017,805.00)
Total capital assets being depreciated, net	19,754,871.00	0.00	19,754,871.00	(534,216.00)	0.00	19,220,655.00
Governmental activity capital assets, net	21,302,184.00	0.00	21,302,184.00	455,880.00	0.00	21,758,064.00
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	7,896,399.00		7,896,399.00	59,225.00	185,314.00	7,770,310.00	194,696.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	4,793,013.00		4,793,013.00	0.00	235,237.00	4,557,776.00	240,237.00
Capital Leases Payable	216,751.00		216,751.00	0.00	11,917.00	204,834.00	0.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt			0.00	0.00	0.00	0.00	0.00
Net Pension Liability	17,429,033.00		17,429,033.00	2,682,588.00	0.00	20,111,621.00	0.00
Total/Net OPEB Liability	24,328.00	(300.00)	24,028.00	105,119.00	129,147.00	0.00	0.00
Compensated Absences Payable	4,355.00		4,355.00	117,777.00	117,045.00	5,087.00	5,087.00
Governmental activities long-term liabilities	30,363,879.00	(300.00)	30,363,579.00	2,964,709.00	678,660.00	32,649,628.00	440,020.00
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	0.00				
Other Sources/Uses Detail					0.00	396,322.96		
Fund Reconciliation							64,552.87	7,163.52
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,745.66
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	62,807.21
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							7,163.52	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					396,322.96	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - 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	0.00	0.00	396,322.96	396,322.96	71,716.39	71,716.39

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,395.00	40,395.00	-42.6%
3) Other State Revenue		8300-8599	195,585.00	194,151.00	-0.7%
4) Other Local Revenue		8600-8799	535.73	0.00	-100.0%
5) TOTAL, REVENUES			266,515.73	234,546.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	116,143.00	120,578.00	3.8%
2) Classified Salaries		2000-2999	51,263.77	53,868.00	5.1%
3) Employee Benefits		3000-3999	51,804.31	59,299.00	14.5%
4) Books and Supplies		4000-4999	35,392.59	12,113.00	-65.8%
5) Services and Other Operating Expenditures		5000-5999	5,585.44	8,000.00	43.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			260,189.11	253,858.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,326.62	(19,312.00)	-405.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,326.62	(19,312.00)	-405.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,990.65	67,317.27	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,990.65	67,317.27	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,990.65	67,317.27	10.4%
2) Ending Balance, June 30 (E + F1e)			67,317.27	48,005.27	-28.7%
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	19,312.95	0.95	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	48,004.32	48,004.32	0.0%
Adult Education Programs	0000	9760	*48,004.32*		
Adult Ed Programs	0000	9760		*48,004.32*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,387.74		
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	164.02		
4) Due from Grantor Government		9290	39,423.00		
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			99,974.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30,912.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,745.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,657.75		
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)			67,317.01		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	70,395.00	40,395.00	-42.6%
TOTAL, FEDERAL REVENUE			70,395.00	40,395.00	-42.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	187,399.00	185,422.00	-1.1%
All Other State Revenue	All Other	8590	8,186.00	8,729.00	6.6%
TOTAL, OTHER STATE REVENUE			195,585.00	194,151.00	-0.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	535.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	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			535.73	0.00	-100.0%
TOTAL, REVENUES			266,515.73	234,546.00	-12.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	116,143.00	120,578.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			116,143.00	120,578.00	3.8%
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	51,263.77	53,868.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,263.77	53,868.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,885.70	28,362.00	18.7%
PERS		3201-3202	7,434.55	9,731.00	30.9%
OASDI/Medicare/Alternative		3301-3302	5,527.47	5,807.00	5.1%
Health and Welfare Benefits		3401-3402	10,587.22	10,601.00	0.1%
Unemployment Insurance		3501-3502	82.93	92.00	10.9%
Workers' Compensation		3601-3602	2,540.78	3,104.00	22.2%
OPEB, Allocated		3701-3702	1,745.66	1,602.00	-8.2%
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			51,804.31	59,299.00	14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,860.83	7,559.00	-78.3%
Noncapitalized Equipment		4400	531.76	4,554.00	756.4%
TOTAL, BOOKS AND SUPPLIES			35,392.59	12,113.00	-65.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,585.44	8,000.00	43.2%
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			5,585.44	8,000.00	43.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			260,189.11	253,858.00	-2.4%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,395.00	40,395.00	-42.6%
3) Other State Revenue		8300-8599	195,585.00	194,151.00	-0.7%
4) Other Local Revenue		8600-8799	535.73	0.00	-100.0%
5) TOTAL, REVENUES			266,515.73	234,546.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		180,705.68	164,185.00	-9.1%
2) Instruction - Related Services	2000-2999		79,483.43	89,673.00	12.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			260,189.11	253,858.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,326.62	(19,312.00)	-405.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,326.62	(19,312.00)	-405.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,990.65	67,317.27	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,990.65	67,317.27	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,990.65	67,317.27	10.4%
2) Ending Balance, June 30 (E + F1e)			67,317.27	48,005.27	-28.7%
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	19,312.95	0.95	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	48,004.32	48,004.32	0.0%
Adult Education Programs	0000	9760	*48,004.32*		
Adult Ed Programs	0000	9760		*48,004.32*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	19,200.39	0.39
6392	Adult Education Block Grant Data and Accountability	112.56	0.56
Total, Restricted Balance		19,312.95	0.95

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	811,426.90	845,000.00	4.1%
3) Other State Revenue		8300-8599	63,438.69	65,000.00	2.5%
4) Other Local Revenue		8600-8799	23,387.05	20,500.00	-12.3%
5) TOTAL, REVENUES			898,252.64	930,500.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	268,529.46	329,515.00	22.7%
3) Employee Benefits		3000-3999	103,132.69	128,752.00	24.8%
4) Books and Supplies		4000-4999	456,400.46	526,163.00	15.3%
5) Services and Other Operating Expenditures		5000-5999	14,646.81	11,850.00	-19.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			842,709.42	996,280.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,543.22	(65,780.00)	-218.4%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,543.22	(65,780.00)	-218.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,879.65	213,422.87	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,879.65	213,422.87	35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,879.65	213,422.87	35.2%
2) Ending Balance, June 30 (E + F1e)			213,422.87	147,642.87	-30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	25,799.88	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	184,802.08	147,642.87	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,822.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,820.91		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,524.42		
4) Due from Grantor Government		9290	224,281.34		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	25,799.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			301,248.55		
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	25,018.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,807.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,825.68		
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)			213,422.87		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	811,426.90	845,000.00	4.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			811,426.90	845,000.00	4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	63,438.69	65,000.00	2.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,438.69	65,000.00	2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,087.62	500.00	-54.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,299.43	20,000.00	-10.3%
TOTAL, OTHER LOCAL REVENUE			23,387.05	20,500.00	-12.3%
TOTAL, REVENUES			898,252.64	930,500.00	3.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	208,560.46	269,545.00	29.2%
Classified Supervisors' and Administrators' Salaries		2300	59,969.00	59,970.00	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			268,529.46	329,515.00	22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,148.08	56,523.00	40.8%
OASDI/Medicare/Alternative		3301-3302	20,541.44	25,021.00	21.8%
Health and Welfare Benefits		3401-3402	35,393.12	38,564.00	9.0%
Unemployment Insurance		3501-3502	134.41	165.00	22.8%
Workers' Compensation		3601-3602	4,108.43	5,858.00	42.6%
OPEB, Allocated		3701-3702	2,807.21	2,621.00	-6.6%
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			103,132.69	128,752.00	24.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,399.09	40,000.00	7.0%
Noncapitalized Equipment		4400	1,077.37	0.00	-100.0%
Food		4700	417,924.00	486,163.00	16.3%
TOTAL, BOOKS AND SUPPLIES			456,400.46	526,163.00	15.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
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	5,860.34	3,250.00	-44.5%
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	8,088.81	7,050.00	-12.8%
Communications		5900	697.66	1,300.00	86.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,646.81	11,850.00	-19.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			842,709.42	996,280.00	18.2%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	811,426.90	845,000.00	4.1%
3) Other State Revenue		8300-8599	63,438.69	65,000.00	2.5%
4) Other Local Revenue		8600-8799	23,387.05	20,500.00	-12.3%
5) TOTAL, REVENUES			898,252.64	930,500.00	3.6%
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		842,709.42	996,280.00	18.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			842,709.42	996,280.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,543.22	(65,780.00)	-218.4%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,543.22	(65,780.00)	-218.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,879.65	213,422.87	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,879.65	213,422.87	35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,879.65	213,422.87	35.2%
2) Ending Balance, June 30 (E + F1e)			213,422.87	147,642.87	-30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	25,799.88	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	184,802.08	147,642.87	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	184,802.08	147,642.87
Total, Restricted Balance		184,802.08	147,642.87

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,780.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,757.92	0.00	-100.0%
5) TOTAL, REVENUES			32,538.81	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	910,408.10	723,569.00	-20.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,074.07	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			967,232.17	723,569.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(934,693.36)	(723,569.00)	-22.6%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(934,693.36)	(723,569.00)	-22.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,259.50	723,569.17	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,259.50	723,569.17	-56.4%
d) Other Restatements		9795	3.03	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,262.53	723,569.17	-56.4%
2) Ending Balance, June 30 (E + F1e)			723,569.17	0.17	-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	723,569.17	0.17	-100.0%
Capital Improvements	0000	9780	*723,569.17*		
Capital Improvements	0000	9780		*0.17*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,478.17		
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	550,477.82		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	449.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,163.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			723,569.17		
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)			723,569.17		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	24,780.89	0.00	-100.0%
TOTAL, FEDERAL REVENUE			24,780.89	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,757.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,757.92	0.00	-100.0%
TOTAL, REVENUES			32,538.81	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,750.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	62,825.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	847,583.10	723,569.00	-14.6%
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			910,408.10	723,569.00	-20.5%
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	48,074.07	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,074.07	0.00	-100.0%
TOTAL, EXPENDITURES			967,232.17	723,569.00	-25.2%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,780.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,757.92	0.00	-100.0%
5) TOTAL, REVENUES			32,538.81	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		919,158.10	723,569.00	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	48,074.07	0.00	-100.0%
10) TOTAL, EXPENDITURES			967,232.17	723,569.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(934,693.36)	(723,569.00)	-22.6%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(934,693.36)	(723,569.00)	-22.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,259.50	723,569.17	-56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,259.50	723,569.17	-56.4%
d) Other Restatements		9795	3.03	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,262.53	723,569.17	-56.4%
2) Ending Balance, June 30 (E + F1e)			723,569.17	0.17	-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	723,569.17	0.17	-100.0%
Capital Improvements	0000	9780	*723,569.17*		
Capital Improvements	0000	9780		*0.17*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,066.67	0.00	-100.0%
5) TOTAL, REVENUES			3,066.67	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,680.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	205,171.00	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			16,680.00	205,171.00	1130.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,613.33)	(205,171.00)	1407.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,613.33)	(205,171.00)	1407.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,784.89	205,171.56	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,784.89	205,171.56	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,784.89	205,171.56	-6.2%
2) Ending Balance, June 30 (E + F1e)			205,171.56	0.56	-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	205,171.56	0.56	-100.0%
Capital Improvements	0000	9780	*205,171.56*		
Capital Improvements	0000	9780		*0.56*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	204,609.62		
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	561.94		
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			205,171.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			205,171.56		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,975.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,090.97	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,066.67	0.00	-100.0%
TOTAL, REVENUES			3,066.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,680.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,680.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	205,171.00	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	205,171.00	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			16,680.00	205,171.00	1130.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,066.67	0.00	-100.0%
5) TOTAL, REVENUES			3,066.67	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,680.00	205,171.00	1130.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,680.00	205,171.00	1130.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,613.33)	(205,171.00)	1407.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,613.33)	(205,171.00)	1407.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,784.89	205,171.56	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,784.89	205,171.56	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,784.89	205,171.56	-6.2%
2) Ending Balance, June 30 (E + F1e)			205,171.56	0.56	-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	205,171.56	0.56	-100.0%
Capital Improvements	0000	9780	*205,171.56*		
Capital Improvements	0000	9780		*0.56*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,481.00	3,500.00	0.5%
4) Other Local Revenue		8600-8799	565,008.00	570,600.00	1.0%
5) TOTAL, REVENUES			568,489.00	574,100.00	1.0%
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	423,278.00	428,838.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			423,278.00	428,838.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,211.00	145,262.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,211.00	145,262.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,943.00	249,154.00	139.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,943.00	249,154.00	139.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,943.00	249,154.00	139.7%
2) Ending Balance, June 30 (E + F1e)			249,154.00	394,416.00	58.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	249,154.00	394,416.00	58.3%
GO Bond Debt Service	0000	9780	*249,154.00*		
GO Bond Debt Service	0000	9780		*394,416.00*	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	248,559.00		
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	594.00		
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			249,153.00		
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)			249,153.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,481.00	3,500.00	0.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,481.00	3,500.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	520,968.00	525,000.00	0.8%
Unsecured Roll		8612	38,654.00	40,000.00	3.5%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	5,287.00	5,500.00	4.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	99.00	100.00	1.0%
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			565,008.00	570,600.00	1.0%
TOTAL, REVENUES			568,489.00	574,100.00	1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	165,000.00	175,000.00	6.1%
Bond Interest and Other Service Charges		7434	258,278.00	253,838.00	-1.7%
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)			423,278.00	428,838.00	1.3%
TOTAL, EXPENDITURES			423,278.00	428,838.00	1.3%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,481.00	3,500.00	0.5%
4) Other Local Revenue		8600-8799	565,008.00	570,600.00	1.0%
5) TOTAL, REVENUES			568,489.00	574,100.00	1.0%
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	423,278.00	428,838.00	1.3%
10) TOTAL, EXPENDITURES			423,278.00	428,838.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			145,211.00	145,262.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,211.00	145,262.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,943.00	249,154.00	139.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,943.00	249,154.00	139.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,943.00	249,154.00	139.7%
2) Ending Balance, June 30 (E + F1e)			249,154.00	394,416.00	58.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	249,154.00	394,416.00	58.3%
GO Bond Debt Service	0000	9780	*249,154.00*		
GO Bond Debt Service	0000	9780		*394,416.00*	
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	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,149.65	49,540.00	4209.1%
5) TOTAL, REVENUES			1,149.65	49,540.00	4209.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	362,044.38	408,314.00	12.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			362,044.38	408,314.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,894.73)	(358,774.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	396,322.96	390,000.00	-1.6%
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			396,322.96	390,000.00	-1.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,428.23	31,226.00	-11.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,687.20	285,115.43	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,687.20	285,115.43	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,687.20	285,115.43	14.2%
2) Ending Balance, June 30 (E + F1e)			285,115.43	316,341.43	11.0%
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	285,115.43	316,341.43	11.0%
Principal and Interest Payments	0000	9780	*285,115.43*		
Principal and Interest Payments	0000	9780		*316,341.43*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	284,704.17		
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	411.26		
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			285,115.43		
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	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)			285,115.43		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1,149.65	400.00	-65.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	49,140.00	New
TOTAL, OTHER LOCAL REVENUE			1,149.65	49,540.00	4209.1%
TOTAL, REVENUES			1,149.65	49,540.00	4209.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	127,227.17	168,496.00	32.4%
Other Debt Service - Principal		7439	234,817.21	239,818.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,044.38	408,314.00	12.8%
TOTAL, EXPENDITURES			362,044.38	408,314.00	12.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	396,322.96	390,000.00	-1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			396,322.96	390,000.00	-1.6%
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)			396,322.96	390,000.00	-1.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,149.65	49,540.00	4209.1%
5) TOTAL, REVENUES			1,149.65	49,540.00	4209.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	362,044.38	408,314.00	12.8%
10) TOTAL, EXPENDITURES			362,044.38	408,314.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(360,894.73)	(358,774.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	396,322.96	390,000.00	-1.6%
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			396,322.96	390,000.00	-1.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,428.23	31,226.00	-11.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,687.20	285,115.43	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,687.20	285,115.43	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,687.20	285,115.43	14.2%
2) Ending Balance, June 30 (E + F1e)			285,115.43	316,341.43	11.0%
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	285,115.43	316,341.43	11.0%
Principal and Interest Payments	0000	9780	*285,115.43*		
Principal and Interest Payments	0000	9780		*316,341.43*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Unaudited Actuals
2018-19 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2017-18 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.