

2017-2018 Unaudited Actuals Report



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Presented to the Board of Trustees
September 12, 2018

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Natomas Unified School District
2017-18 Unaudited Actuals
Presented September 12, 2018

Summary

The 2017-18 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2018. In addition, the unaudited actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education, and the California Department of Education for review.

The report will illustrate that the General Fund had a net ending fund balance decrease in the amount of \$3.5 million (\$1.6 million for the unrestricted balance and \$1.9 million for the restricted balance) vs. a projected net decrease of \$5.2 million at the 2017-18 Estimated Actuals. As a result, the District's ending General Fund balance is \$21.1 million including a reserve for economic uncertainties of \$3.32 million (3% of 2017-18 expenditures), commitments and assignments in the amount of \$12.9 million (11.7% of 2017-18 expenditures), and a restricted balance of \$4.9 million. All other funds (Charter, Cafeteria, Building, etc.) maintain a positive ending balance as of June 30, 2018.

Financial Highlights

- As of the California Longitudinal Pupil Achievement Data System (CALPADS) reporting date, October 2017, the District had 9,922 students that attended traditional (non-charter) schools, which is an increase of 147 students from the prior year CALPADS of 9,775.
- The average daily attendance (ADA), which much of the District's revenue is based, was 9,390, an increase of 68 from 2016-17 ADA count of 9,322. (Figures excludes county pass through programs).
- The ratio of attendance to CALPADS enrollment was approximately 94.5%.
- The District's General Fund ending cash balance for June 30, 2018 was \$22.4 million.
- The District's LCFF base grant was based on the average daily attendance (ADA) by grade level. Grades Kindergarten – 3rd grades at \$7,193/ADA; Grades 4th – 6th at \$7,301/ADA; Grades 7th - 8th grade at \$7,518/ADA; and Grades 9th – 12th at \$8,712/ADA.
- The supplemental grant under LCFF is for our targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive free or reduced-price meals (FRPM), foster youth, or any combination of these factors (unduplicated count).
- The District's unduplicated pupil percentage was 62.08%.

Comparison of 2017-18 Unaudited Actuals to 2017-18 Estimated Actuals

Unrestricted Revenue Comparison:

Identified below is a comparison of the actual results to the 2017-18 estimated actuals that describes the primary differences relating to a net increase in unrestricted General Fund revenues of approximately \$143,000.

- Decrease in LCFF revenue of \$267K due to prior fiscal year adjustments.
- Increase in federal revenues of \$96K primarily due to revenue received in School Based Medi-Cal Administrative Activities.
- Increase in state revenue of \$150K due to adjustments in State Lottery.
- Increase in local revenue of \$164K due to facilities use fees, interest earnings, and other miscellaneous revenue.

Unrestricted Operating Budget Comparison:

Identified below is a comparison of the actual results to the 2017-18 estimated actuals that describes the primary differences relating to a decrease in unrestricted General Fund expenditures of approximately \$1.0 million.

- Decrease in salaries and benefits of \$200K due to staffing variables
- Decrease in book and supplies of \$1.64 million due to underspending in areas such as site discretionary and LCAP actions.
- Increase in Services of \$1.0 million due to Board approved one-time expenditures.
- Decrease in Capital Outlay of \$285K due to some facilities projects not completed by June 30th.

2017-18 Financial Comparison and Analysis

General Fund Summary (Unrestricted & Restricted Combined)

Description	2016/17	2017/18	
	Audited Actuals	Unaudited Actuals	Difference
Beginning Fund Balance	\$ 18,213,824	\$ 24,659,843	\$ 6,446,019
Revenues / Transfers In	\$ 106,792,257	\$ 107,188,569	\$ 396,312
Expenditures / Transfers Out	\$ 101,346,238	\$ 110,717,725	\$ 9,371,487
Audit Adjustment to Restricted Fund Balance	\$ 1,000,000	\$ -	\$ (1,000,000)
Ending Fund Balance	\$ 24,659,843	\$ 21,130,687	\$ (3,529,156)

General Fund Summary (Unrestricted only)

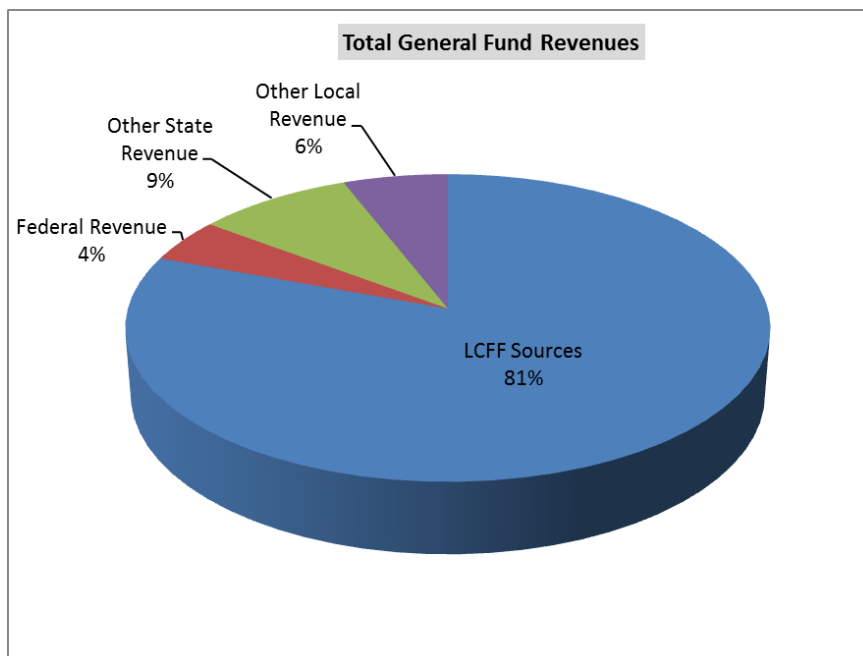
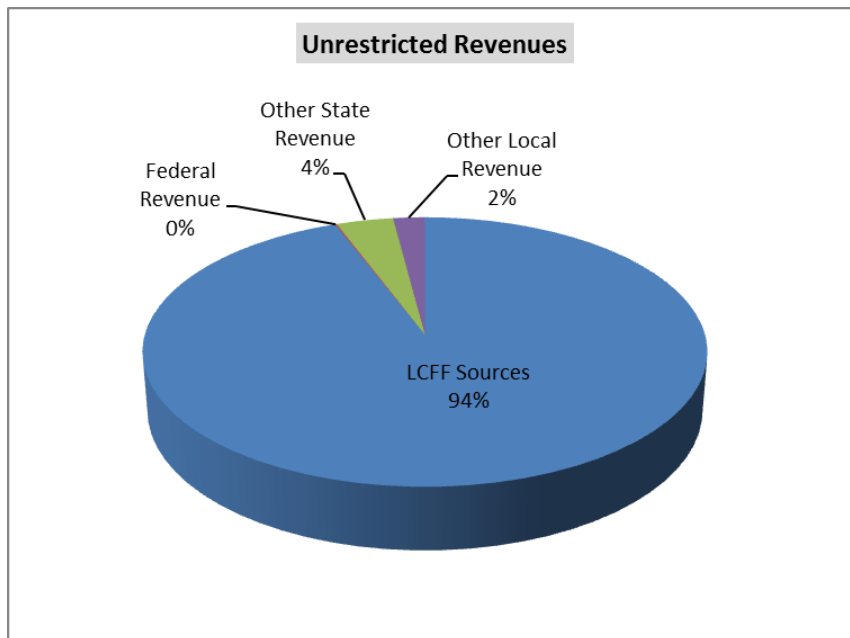
Description	2016/17	2017/18	
	Audited Actuals	Unaudited Actuals	Difference
Beginning Fund Balance	\$ 14,277,792	\$ 17,909,649	\$ 3,631,857
Revenues / Transfers In	\$ 90,626,600	\$ 91,315,860	\$ 689,260
Expenditures / Transfers Out*	\$ 86,994,743	\$ 92,955,193	\$ 5,960,450
Ending Fund Balance	\$ 17,909,649	\$ 16,270,316	\$ (1,639,333)

**Amount includes 2016-17 contributions of \$12,036,808 and 2017-18 contributions of \$14,328,494.*

General Fund Revenue Components

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 85,668,208	\$ 85,668,208
Federal Revenue	95,904	4,882,524
Other State Revenue	3,353,663	9,395,607
Other Local Revenue	1,867,036	6,308,741
TOTAL REVENUES	\$ 90,984,811	\$ 106,255,080

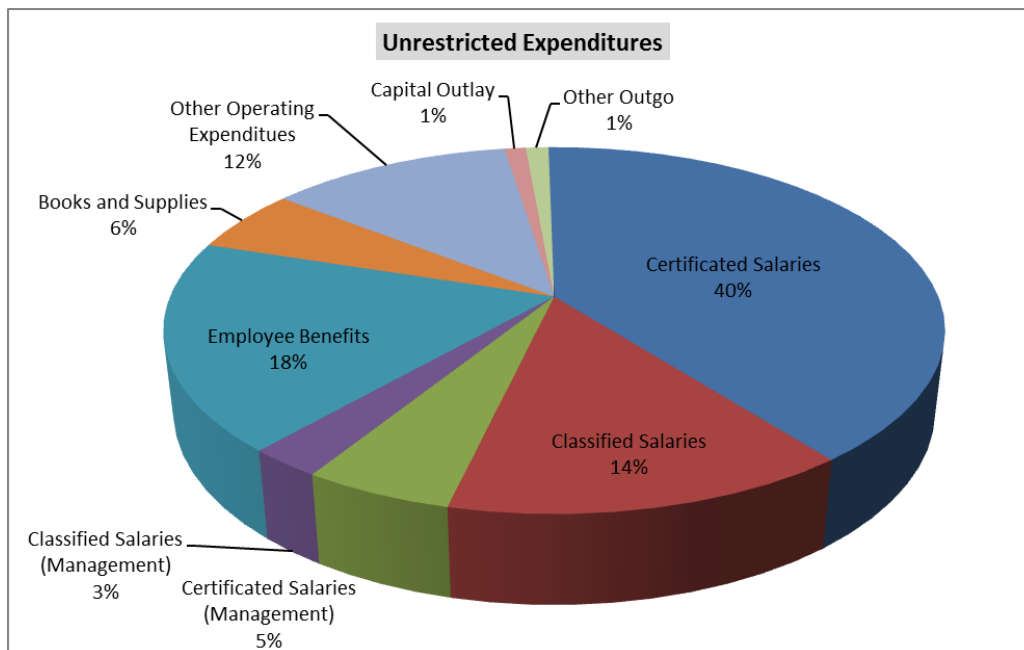


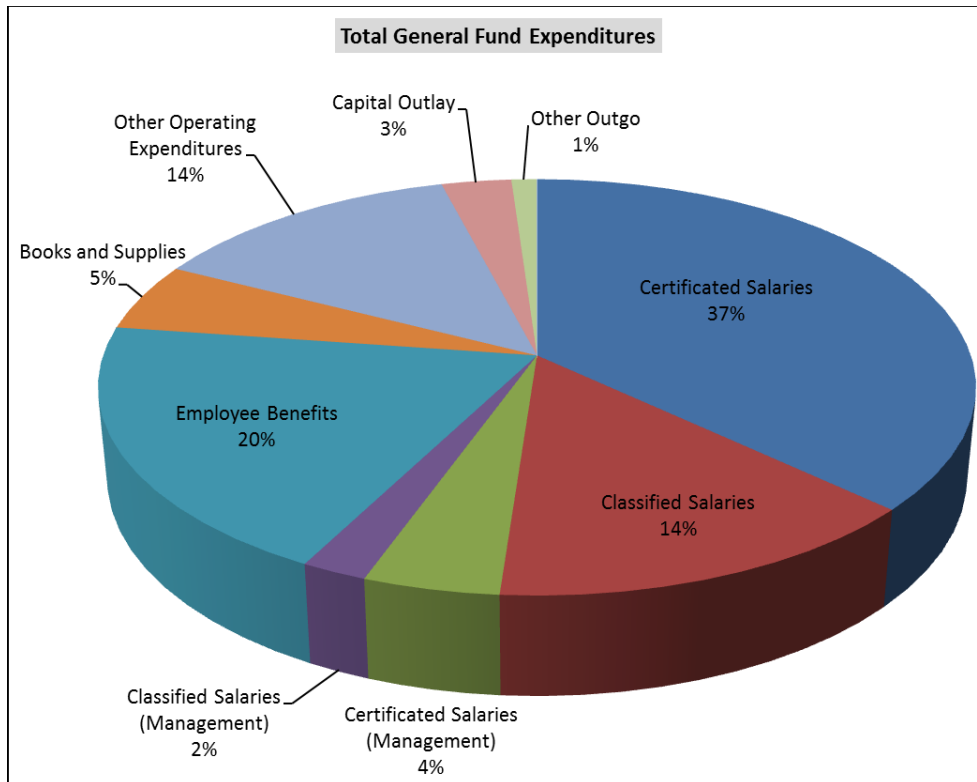
General Fund Expenditures

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 80% of the District's unrestricted budget, and approximately 77% of the total General Fund budget.

Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	\$ 32,080,787	\$ 40,988,033
Classified Salaries	11,480,989	15,819,999
Certificated Salaries (Management)	4,243,166	4,853,809
Classified Salaries (Management)	2,093,266	2,352,887
Employee Benefits	14,919,784	21,758,355
Books and Supplies	4,524,111	5,856,967
Other Operating Expenditures	9,676,774	14,881,374
Capital Outlay	845,322	3,310,605
Other Outgo	909,666	1,209,921
TOTAL	\$ 80,773,864	\$ 111,031,949

Following is a graphical description of expenditures by percentage:





Education Protection Account

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$13.5 million for General fund and \$3.9 million for the Charter fund, for an approximate total of \$17.4 million.

NATOMAS UNIFIED SCHOOL DISTRICT						
EPA Spending						
As of June 30, 2018						
	Natomas Unified School District	Westlake Charter School	Leroy Greene Academy	Natomas Pacific Pathways Prep Elementary	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School
EXPENDITURES						
<i>Certificated Instructional Salaries</i>	\$ 10,526,896.71	\$ 925,406	\$ 803,884	\$ 48,931	\$ 531,532	\$ 739,812
<i>Certificated Instructional Benefits</i>	\$ 2,985,362.29	\$ 252,125	\$ 232,369	\$ 8,877	\$ 146,025	\$ 215,172
<i>Instructional Site Supplies</i>	-	\$ 11,515	-	-	-	-
	\$ 13,512,259	\$ 1,189,047	\$ 1,036,253	\$ 57,808	\$ 677,557	\$ 954,984

Contributions to Restricted Programs

Unaudited actuals includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	2017-18 Proposed Budget
Restricted Maintenance Account	\$2,210,000
Special Education	\$11,618,494
PARS Pension Account	\$500,000
TOTAL	\$14,328,494

Fund Summaries

Illustrated below are the projected ending fund balances for all funds as of June 30, 2018.

Fund	2016-17	Net Change	2017-18
General (Unrestricted and Restricted)	\$ 24,659,842	(3,529,155)	\$ 21,130,687
Charter School Fund	17,654,920	1,016,389	18,671,309
Adult Education	49,191	(26,285)	22,906
Child Development	-	0	-
Cafeteria	1,663,184	(248,546)	1,414,638
Post-Employment Benefits	130,501	1,879	132,380
Building Fund	53,655,522	(34,704,517)	18,951,005
Capital Facilities	11,003,625	9,281,972	20,285,597
County School Facilities	81,256	(70,427)	10,829
Capital Projects Reserve	8,691	125	8,816
Bond Interest and Redemption	16,596,133	(2,806,130)	13,790,003
Cafeteria Enterprise Fund	-	98,267	98,267
Private-Purpose Trust	17,396	(1,239)	16,157
<i>(District Fiduciary fund)</i>			
TOTAL	\$125,520,261	(30,987,666)	\$ 94,532,595

As the District completed the year, its funds reported a combined fund balance of \$94.5 million in 2017-18, which is illustrated above. Approximately 56% (\$53 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity & fund balance components, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2018, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2018.

NATOMAS UNIFIED SCHOOL DISTRICT
2017-18 Unaudited Actuals
 Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Adult Education Revenue Fund (11)	CSPP Preschool Revenue Fund (12)	Cafeteria Special Revenue Fund (13)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Fund (61)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES														
General Purpose Revenues:														
LCFF Sources	69,667,504	20,420,628				-								90,088,132
Property Taxes & Misc. Local	16,000,704	5,103,768				-								21,104,472
Total General Purpose	85,668,208	25,524,396	-	-	-	-	-	-	-	-	-	-	-	111,192,604
Federal Revenues	4,882,524	133,176			3,996,265									9,011,966
State Revenues	9,395,607	2,661,120	329,893	814,874	248,632						126,100			13,576,227
Other Local Revenues	6,308,741	1,764,577	3,302		956,619	1,879	517,031	11,254,663	(2,033)	125	17,622,415	35,156	2,755	38,465,231
TOTAL - REVENUES	106,255,080	30,083,271	333,195	814,874	5,201,517	1,879	517,031	11,254,663	(2,033)	125	17,748,515	35,156	2,755	172,246,027
EXPENDITURES														
Certificated Salaries	40,988,033	11,073,191	126,475	236,316										52,424,016
Certificated Management Salaries	4,853,809	1,774,967	30,059	29,036	10,583									6,698,454
Classified Salaries	15,819,999	2,068,613	84,102	267,353	1,650,070		93,641	10,867						19,994,646
Classified Management Salaries	2,352,887	288,769			209,738									2,851,394
Employee Benefits (All)	21,758,355	5,039,228	68,809	170,631	645,794		38,785	4,492						27,726,095
Books & Supplies	5,856,967	1,994,609	22,912	40,615	2,515,666		261,465	145,088					1,494	10,838,815
Other Operating Expenses (Services)	14,881,374	4,079,552	21,677	10,138	107,105		500,589	469,460	1,004				2,500	20,073,400
Capital Outlay	3,310,605	720,255			-		25,408,659	835,530	1,444,116					31,719,165
Other Outgo	1,209,921	100,355			-		9,042,791				20,554,645			30,907,711
Direct Support/Indirect Costs	(314,225)	-	5,445	60,785	247,995									-
TOTAL - EXPENDITURES	110,717,725	27,139,539	359,479	814,874	5,386,952	-	35,345,930	1,465,438	1,445,120	-	20,554,645	-	3,994	203,233,696
EXCESS (DEFICIENCY)	(4,462,645)	2,943,732	(26,284)	-	(185,436)	1,879	(34,828,899)	9,789,225	(1,447,153)	125	(2,806,130)	35,156	(1,239)	(30,987,669)
OTHER SOURCES/USES														
Transfers In	933,489	175,200	-	-	63,111		124,382		1,376,726			126,221		2,799,130
Transfers (Out)	-	(2,102,544)	-	-	(126,221)			(507,253)				(63,111)		(2,799,129)
Net Other Sources (Uses)	-	-	-	-	-									-
Contributions (to Restricted Programs)	-	-	-	-	-									-
TOTAL - OTHER SOURCES/USES	933,489	(1,927,344)	-	-	(63,110)	-	124,382	(507,253)	1,376,726	-	-	63,111	-	1
FUND BALANCE INCREASE (DECREASE)														
	(3,529,155)	1,016,387	(26,284)	-	(248,546)	1,879	(34,704,517)	9,281,972	(70,427)	125	(2,806,130)	98,267	(1,239)	(30,987,668)
FUND BALANCE														
Beginning Fund Balance	23,659,842	17,654,920	49,191	-	1,663,184	130,501	53,655,522	11,003,625	81,256	8,691	16,596,133	-	17,396	124,520,261
Audit Adjustment to Fund Balance	1,000,000	-												
Ending Balance, June 30	21,130,687	18,671,307	22,907	-	1,414,638	132,380	18,951,005	20,285,597	10,829	8,816	13,790,003	98,267	16,157	94,532,594

NATOMAS UNIFIED SCHOOL DISTRICT

2017-18 Unaudited Actuals

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund					Total	Grand Total
	Unrestricted	Restricted	Total	Leroy Greene Academy	Westlake Charter School	Natomas Pacific Pathways Prep Elem School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School		
REVENUES										
General Purpose Revenues:										
LCFF Sources	69,667,504	-	69,667,504	5,265,271	5,585,610	1,947,993	3,041,313	4,580,441	20,420,628	90,088,132
Property Taxes & Misc. Local	16,000,704	-	16,000,704	1,266,600	1,503,739	488,717	836,352	1,008,360	5,103,768	21,104,472
Total General Purpose	85,668,208	-	85,668,208	6,531,871	7,089,349	2,436,710	3,877,665	5,588,801	25,524,396	111,192,604
Federal Revenues	95,904	4,786,620	4,882,524	-	118,652	14,524	-	-	133,176	5,015,701
State Revenues	3,353,663	6,041,944	9,395,607	729,138	629,669	167,855	519,909	614,549	2,661,120	12,056,728
Other Local Revenues	1,867,036	4,441,704	6,308,741	31,804	1,585,689	6,183	51,606	89,296	1,764,577	8,073,318
TOTAL - REVENUES	90,984,811	15,270,268	106,255,080	7,292,813	9,423,359	2,625,273	4,449,180	6,292,645	30,083,271	136,338,350
EXPENDITURES										
Certificated Salaries	32,080,787	8,907,246	40,988,033	2,942,784	2,965,458	893,566	1,711,972	2,559,411	11,073,191	52,061,225
Certificated Management Salaries	4,243,166	610,642	4,853,809	460,727	525,095	165,341	365,634	258,170	1,774,967	6,628,775
Classified Salaries	11,480,989	4,339,010	15,819,999	191,213	1,279,917	176,219	231,258	190,006	2,068,613	17,888,612
Classified Management Salaries	2,093,266	259,622	2,352,887	-	288,769	-	-	-	288,769	2,641,656
Employee Benefits (All)	14,919,784	6,838,571	21,758,355	1,137,276	1,787,118	402,901	748,902	963,032	5,039,228	26,797,583
Books & Supplies	4,524,111	1,332,856	5,856,967	171,465	820,383	56,462	689,042	257,256	1,994,609	7,851,576
Other Operating Expenses (Services)	9,676,774	5,204,600	14,881,374	1,110,637	1,128,698	683,964	493,188	663,065	4,079,552	18,960,926
Capital Outlay	845,322	2,465,283	3,310,605	258,413	-	-	223,719	238,123	720,255	4,030,860
Other Outgo	909,666	300,255	1,209,921	-	100,355	-	-	-	100,355	1,310,276
Direct Support/Indirect Costs	(2,147,165)	1,832,940	(314,225)	-	-	-	-	-	-	(314,225)
TOTAL - EXPENDITURES	78,626,699	32,091,026	110,717,725	6,272,516	8,895,793	2,378,452	4,463,715	5,129,064	27,139,539	137,857,264
EXCESS (DEFICIENCY)	12,358,113	(16,820,757)	(4,462,645)	1,020,297	527,566	246,820	(14,535)	1,163,582	2,943,732	(1,518,914)
OTHER SOURCES/USES										
Transfers In	331,049	602,440	933,489	-	-	175,200	-	-	175,200	1,108,689
Transfers (Out)	-	-	-	(254,900)	(124,382)	(72,720)	(1,306,834)	(343,708)	(2,102,544)	(2,102,544)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(14,328,494)	14,328,494	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(13,997,444)	14,930,934	933,489	(254,900)	(124,382)	102,480	(1,306,834)	(343,708)	(1,927,344)	(993,855)
FUND BALANCE INCREASE (DECREASE)	(1,639,332)	(1,889,824)	(3,529,155)	765,397	403,184	349,300	(1,321,369)	819,874	1,016,387	(2,512,769)
FUND BALANCE										
Beginning Fund Balance	17,909,649	5,750,193	23,659,842	1,719,702	6,422,427	186,045	3,955,502	5,371,244	17,654,920	41,314,762
Audit Adjustment to Fund Balance	-	1,000,000	1,000,000	-	-	-	-	-	-	-
Ending Balance, June 30	16,270,317	4,860,369	21,130,687	2,485,099	6,825,611	535,345	2,634,133	6,191,118	18,671,307	38,801,993

Natomas Unified School District
2017-18 Unaudited Actuals
General Fund Multi-Year Projection

Description	2017-18 Unaudited Actuals			2018-19 Original Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF - General Purpose	85,668,208	-	85,668,208	93,862,152	-	93,862,152	97,358,516	-	97,358,516
Federal Revenue	95,904	4,786,620	4,882,524	-	5,257,965	5,257,965	-	5,274,025	5,274,025
State Revenue	3,353,663	6,041,944	9,395,607	3,700,562	5,875,323	9,575,885	1,864,666	5,889,962	7,754,628
Local Revenue	1,867,036	4,441,704	6,308,741	1,161,197	4,075,477	5,236,674	1,138,502	4,076,209	5,214,711
Total Revenues	90,984,811	15,270,268	106,255,080	98,723,911	15,208,765	113,932,676	100,361,684	15,240,196	115,601,880
EXPENDITURES									
Certificated Salaries	36,323,953	9,517,889	45,841,842	41,487,380	9,994,354	51,481,734	42,542,872	10,198,901	52,741,773
Classified Salaries	13,574,254	4,598,632	18,172,887	14,743,117	4,991,058	19,734,175	15,364,047	5,083,987	20,448,034
Benefits	14,919,784	6,838,571	21,758,355	17,957,747	8,488,045	26,445,792	19,503,599	8,861,690	28,365,289
Books and Supplies	4,524,111	1,332,856	5,856,967	5,370,351	1,617,505	6,987,856	4,946,082	1,579,690	6,525,772
Other Services & Oper. Expenses	9,676,774	5,204,600	14,881,374	7,934,341	4,171,564	12,105,905	7,774,341	4,164,245	11,938,586
Capital Outlay	845,322	2,465,283	3,310,605	224,339	235,216	459,555	9,000	235,216	244,216
Other Outgo 7xxx	909,666	300,255	1,209,921	889,197	257,000	1,146,197	889,197	257,000	1,146,197
Transfer of Indirect 73xx	(2,147,165)	1,832,940	(314,225)	(1,958,871)	1,610,843	(348,028)	(1,806,448)	1,589,485	(216,963)
Total Expenditures	78,626,699	32,091,026	110,717,725	86,647,601	31,365,585	118,013,186	89,222,690	31,970,214	121,192,904
Excess / (Deficiency)	12,358,113	(16,820,757)	(4,462,645)	12,076,310	(16,156,820)	(4,080,510)	11,138,994	(16,730,018)	(5,591,024)
OTHER SOURCES/USES									
Transfers In	331,049	602,440	933,489	91,500	580,988	672,488	91,500	580,988	672,488
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(14,328,494)	14,328,494	-	(15,098,388)	15,098,388	-	(15,651,646)	15,651,646	-
Total Financing Sources/Uses	(13,997,444)	14,930,934	933,489	(15,006,888)	15,679,376	672,488	(15,560,146)	16,232,634	672,488
Net Increase (Decrease)	(1,639,332)	(1,889,824)	(3,529,155)	(2,930,578)	(477,444)	(3,408,022)	(4,421,152)	(497,384)	(4,918,536)
FUND BALANCE, RESERVES									
Beginning Balance	17,909,649	6,750,193	24,659,842	16,270,317	4,860,369	21,130,687	13,339,739	4,382,925	17,722,665
Ending Balance	16,270,317	4,860,369	21,130,687	13,339,739	4,382,925	17,722,665	8,918,587	3,885,541	12,804,128
Nonspendable (Revolving Cash)	35,000		35,000	35,000		35,000	35,000		35,000
Restricted	-	4,860,369	4,860,369	-	4,382,925	4,382,925		3,885,541	3,885,541
Committed	10,717,141		10,717,141	9,002,073		9,002,073	5,043,587		5,043,587
Assigned	2,196,176		2,196,176	761,666		761,666	200,000		200,000
Unassigned - REU	3,322,000		3,322,000	3,541,000		3,541,000	3,640,000		3,640,000
Unassigned - Other	(0)	-	(0)	-	-	-	-	-	-

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance		
ASSET	Schedule of Capital Assets		
CA	Unaudited Actuals Certification		
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
GANN	Appropriations Limit Calculations	G	G
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	
PCRAF	Program Cost Report Schedule of Allocation Factors	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	85,668,207.73	0.00	85,668,207.73	93,862,152.00	0.00	93,862,152.00	9.6%
2) Federal Revenue		8100-8299	95,904.00	4,786,620.14	4,882,524.14	0.00	5,257,965.00	5,257,965.00	7.7%
3) Other State Revenue		8300-8599	3,353,663.04	6,041,944.22	9,395,607.26	3,700,562.00	5,875,323.00	9,575,885.00	1.9%
4) Other Local Revenue		8600-8799	1,867,036.48	4,441,704.12	6,308,740.60	1,161,197.00	4,075,477.00	5,236,674.00	-17.0%
5) TOTAL, REVENUES			90,984,811.25	15,270,268.48	106,255,079.73	98,723,911.00	15,208,765.00	113,932,676.00	7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,323,953.34	9,517,888.72	45,841,842.06	41,487,380.00	9,994,354.00	51,481,734.00	12.3%
2) Classified Salaries		2000-2999	13,574,254.49	4,598,632.21	18,172,886.70	14,743,117.00	4,991,058.00	19,734,175.00	8.6%
3) Employee Benefits		3000-3999	14,919,783.68	6,838,571.05	21,758,354.73	17,957,747.00	8,488,045.00	26,445,792.00	21.5%
4) Books and Supplies		4000-4999	4,524,110.69	1,332,856.07	5,856,966.76	5,370,351.00	1,617,505.00	6,987,856.00	19.3%
5) Services and Other Operating Expenditures		5000-5999	9,676,773.71	5,204,600.16	14,881,373.87	7,934,341.00	4,171,564.00	12,105,905.00	-18.7%
6) Capital Outlay		6000-6999	845,321.64	2,465,283.41	3,310,605.05	224,339.00	235,216.00	459,555.00	-86.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	909,666.12	300,254.64	1,209,920.76	889,197.00	257,000.00	1,146,197.00	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,147,165.04)	1,832,939.61	(314,225.43)	(1,958,871.00)	1,610,843.00	(348,028.00)	10.8%
9) TOTAL, EXPENDITURES			78,626,698.63	32,091,025.87	110,717,724.50	86,647,601.00	31,365,585.00	118,013,186.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,358,112.62	(16,820,757.39)	(4,462,644.77)	12,076,310.00	(16,156,820.00)	(4,080,510.00)	-8.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	331,049.29	602,440.00	933,489.29	91,500.00	580,988.00	672,488.00	-28.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(14,328,493.58)	14,328,493.58	0.00	(15,098,388.00)	15,098,388.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,997,444.29)	14,930,933.58	933,489.29	(15,006,888.00)	15,679,376.00	672,488.00	-28.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,639,331.67)	(1,889,823.81)	(3,529,155.48)	(2,930,578.00)	(477,444.00)	(3,408,022.00)	-3.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,909,649.01	5,750,193.35	23,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-10.7%
b) Audit Adjustments		9793	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,909,649.01	6,750,193.35	24,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,909,649.01	6,750,193.35	24,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,270,317.34	4,860,369.54	21,130,686.88	13,339,739.34	4,382,925.54	17,722,664.88	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	529,438.76	0.00	529,438.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,860,369.54	4,860,369.54	0.00	4,382,925.54	4,382,925.54	-9.8%
c) Committed									
Stabilization Arrangements		9750	6,687,702.58	0.00	6,687,702.58	7,037,073.34	0.00	7,037,073.34	5.2%
Other Commitments		9760	3,500,000.00	0.00	3,500,000.00	2,000,000.00	0.00	2,000,000.00	-42.9%
Social Studies Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
Science Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
SELPA Stabilization	0000	9760	500,000.00		500,000.00				
Science Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
SELPA Stabilization	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments									
Diversity Recruitment/Aspiring Teachers	0000	9780	2,196,176.00	0.00	2,196,176.00	761,666.00	0.00	761,666.00	-65.3%
		9780	1,003,176.00		1,003,176.00				
Science Materials	0000	9780	100,000.00		100,000.00				
Human Resources Information System	0000	9780	200,000.00		200,000.00				
K-8 Conversion Stabilization for 2018-19	0000	9780	623,000.00		623,000.00				
K-3 Stabilization for 2018-19	0000	9780	270,000.00		270,000.00				
Diversity Recruitment/Aspiring Teachers	0000	9780				561,666.00		561,666.00	
Human Resources Information System	0000	9780				200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,322,000.00	0.00	3,322,000.00	3,541,000.00	0.00	3,541,000.00	6.6%
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			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,984,293.51	2,475,820.41	22,460,113.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	0.00	200.00				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	1,514,522.55	1,514,522.55				
e) Collections Awaiting Deposit		9140	430.59	3,156.29	3,586.88				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	936,312.60	111,214.02	1,047,526.62				
4) Due from Grantor Government		9290	353,717.12	2,870,457.48	3,224,174.60				
5) Due from Other Funds		9310	1,800,430.79	3,200.34	1,803,631.13				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	529,438.76	0.00	529,438.76				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			23,639,823.37	6,978,371.09	30,618,194.46				
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	6,744,944.15	1,971,021.33	8,715,965.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	624,561.88	0.00	624,561.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	146,980.22	146,980.22				
6) TOTAL, LIABILITIES			7,369,506.03	2,118,001.55	9,487,507.58				
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)			16,270,317.34	4,860,369.54	21,130,686.88				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	56,412,031.00	0.00	56,412,031.00	65,585,742.00	0.00	65,585,742.00	16.3%
Education Protection Account State Aid - Current Year		8012	13,512,259.00	0.00	13,512,259.00	12,849,512.00	0.00	12,849,512.00	-4.9%
State Aid - Prior Years		8019	(256,786.00)	0.00	(256,786.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	205,789.59	0.00	205,789.59	194,228.00	0.00	194,228.00	-5.6%
Timber Yield Tax		8022	4.52	0.00	4.52	0.00	0.00	0.00	-100.0%
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	18,642,207.81	0.00	18,642,207.81	17,788,154.00	0.00	17,788,154.00	-4.6%
Unsecured Roll Taxes		8042	808,790.04	0.00	808,790.04	690,103.00	0.00	690,103.00	-14.7%
Prior Years' Taxes		8043	193,194.50	0.00	193,194.50	142,911.00	0.00	142,911.00	-26.0%
Supplemental Taxes		8044	576,729.39	0.00	576,729.39	601,549.00	0.00	601,549.00	4.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,712,703.17	0.00	3,712,703.17	3,555,620.00	0.00	3,555,620.00	-4.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,717.41	0.00	2,717.41	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,358.70)	0.00	(1,358.70)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			93,808,281.73	0.00	93,808,281.73	101,407,819.00	0.00	101,407,819.00	8.1%
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	(8,140,074.00)	0.00	(8,140,074.00)	(7,545,667.00)	0.00	(7,545,667.00)	-7.3%
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			85,668,207.73	0.00	85,668,207.73	93,862,152.00	0.00	93,862,152.00	9.6%
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	1,938,187.00	1,938,187.00	0.00	2,101,763.00	2,101,763.00	8.4%
Special Education Discretionary Grants		8182	0.00	341,607.00	341,607.00	0.00	178,031.00	178,031.00	-47.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,697,407.11	1,697,407.11		1,994,049.00	1,994,049.00	17.5%
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		236,525.52	236,525.52		299,022.00	299,022.00	26.4%
Title III, Part A, Immigrant Education Program	4201	8290		2,613.36	2,613.36		33,327.00	33,327.00	1175.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		252,286.00	252,286.00		206,395.00	206,395.00	-18.2%
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		71,485.44	71,485.44		72,380.00	72,380.00	1.3%
Career and Technical Education	3500-3599	8290		72,998.00	72,998.00		72,998.00	72,998.00	0.0%
All Other Federal Revenue	All Other	8290	95,904.00	173,510.71	269,414.71	0.00	300,000.00	300,000.00	11.4%
TOTAL, FEDERAL REVENUE			95,904.00	4,786,620.14	4,882,524.14	0.00	5,257,965.00	5,257,965.00	7.7%
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	1,739,521.00	0.00	1,739,521.00	2,226,387.00	0.00	2,226,387.00	28.0%
Lottery - Unrestricted and Instructional Materials		8560	1,569,610.58	607,009.84	2,176,620.42	1,429,605.00	469,000.00	1,898,605.00	-12.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		594,169.63	594,169.63		596,376.00	596,376.00	0.4%
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		534,340.00	534,340.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		817,394.42	817,394.42		636,951.00	636,951.00	-22.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,531.46	3,489,030.33	3,533,561.79	44,570.00	4,172,996.00	4,217,566.00	19.4%
TOTAL, OTHER STATE REVENUE			3,353,663.04	6,041,944.22	9,395,607.26	3,700,562.00	5,875,323.00	9,575,885.00	1.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	309,222.53	0.00	309,222.53	337,000.00	0.00	337,000.00	9.0%
Interest		8660	290,089.11	14,522.55	304,611.66	90,000.00	0.00	90,000.00	-70.5%
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	405,987.01	251,738.00	657,725.01	511,502.00	198,208.00	709,710.00	7.9%
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	1,358.70	0.00	1,358.70	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	860,379.13	531,143.57	1,391,522.70	222,695.00	348,311.00	571,006.00	-59.0%
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		3,644,300.00	3,644,300.00		3,528,958.00	3,528,958.00	-3.2%
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			1,867,036.48	4,441,704.12	6,308,740.60	1,161,197.00	4,075,477.00	5,236,674.00	-17.0%
TOTAL, REVENUES			90,984,811.25	15,270,268.48	106,255,079.73	98,723,911.00	15,208,765.00	113,932,676.00	7.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,947,103.36	7,716,388.84	37,663,492.20	34,414,334.00	7,931,005.00	42,345,339.00	12.4%
Certificated Pupil Support Salaries		1200	1,373,821.26	1,185,095.73	2,558,916.99	1,501,649.00	1,225,022.00	2,726,671.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,243,166.33	610,642.28	4,853,808.61	4,700,017.00	838,295.00	5,538,312.00	14.1%
Other Certificated Salaries		1900	759,862.39	5,761.87	765,624.26	871,380.00	32.00	871,412.00	13.8%
TOTAL, CERTIFICATED SALARIES			36,323,953.34	9,517,888.72	45,841,842.06	41,487,380.00	9,994,354.00	51,481,734.00	12.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	492,439.05	3,074,604.37	3,567,043.42	820,500.00	3,369,087.00	4,189,587.00	17.5%
Classified Support Salaries		2200	5,283,039.42	537,715.03	5,820,754.45	5,184,076.00	611,267.00	5,795,343.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,093,265.59	259,621.75	2,352,887.34	2,463,769.00	195,138.00	2,658,907.00	13.0%
Clerical, Technical and Office Salaries		2400	4,389,226.64	285,142.01	4,674,368.65	4,839,669.00	273,423.00	5,113,092.00	9.4%
Other Classified Salaries		2900	1,316,283.79	441,549.05	1,757,832.84	1,435,103.00	542,143.00	1,977,246.00	12.5%
TOTAL, CLASSIFIED SALARIES			13,574,254.49	4,598,632.21	18,172,886.70	14,743,117.00	4,991,058.00	19,734,175.00	8.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,123,769.23	4,075,827.13	9,199,596.36	6,482,705.00	5,129,799.00	11,612,504.00	26.2%
PERS		3201-3202	1,811,811.21	704,404.00	2,516,215.21	2,619,244.00	872,297.00	3,491,541.00	38.8%
OASDI/Medicare/Alternative		3301-3302	1,526,248.12	481,720.92	2,007,969.04	1,725,483.00	528,100.00	2,253,583.00	12.2%
Health and Welfare Benefits		3401-3402	4,556,080.87	1,181,121.77	5,737,202.64	5,473,935.00	1,533,659.00	7,007,594.00	22.1%
Unemployment Insurance		3501-3502	57,557.16	7,088.71	64,645.87	29,949.00	7,752.00	37,701.00	-41.7%
Workers' Compensation		3601-3602	1,233,006.49	237,130.08	1,470,136.57	950,233.00	257,544.00	1,207,777.00	-17.8%
OPEB, Allocated		3701-3702	499,300.48	141,203.18	640,503.66	556,642.00	150,038.00	706,680.00	10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112,010.12	10,075.26	122,085.38	119,556.00	8,856.00	128,412.00	5.2%
TOTAL, EMPLOYEE BENEFITS			14,919,783.68	6,838,571.05	21,758,354.73	17,957,747.00	8,488,045.00	26,445,792.00	21.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	721,930.51	294,896.73	1,016,827.24	1,515,616.00	480,930.00	1,996,546.00	96.4%
Books and Other Reference Materials		4200	26,945.63	27,304.23	54,249.86	24,791.00	3,887.00	28,678.00	-47.1%
Materials and Supplies		4300	2,831,834.97	813,409.99	3,645,244.96	2,528,147.00	999,467.00	3,527,614.00	-3.2%
Noncapitalized Equipment		4400	943,399.58	197,245.12	1,140,644.70	1,301,797.00	133,221.00	1,435,018.00	25.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,524,110.69	1,332,856.07	5,856,966.76	5,370,351.00	1,617,505.00	6,987,856.00	19.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,622.40	2,163,759.32	2,168,381.72	4,623.00	1,489,424.00	1,494,047.00	-31.1%
Travel and Conferences		5200	188,786.00	78,818.24	267,604.24	221,729.00	135,880.00	357,609.00	33.6%
Dues and Memberships		5300	122,145.53	7,539.98	129,685.51	122,617.00	12,026.00	134,643.00	3.8%
Insurance		5400 - 5450	614,473.65	0.00	614,473.65	616,573.00	0.00	616,573.00	0.3%
Operations and Housekeeping Services		5500	2,346,306.21	0.00	2,346,306.21	2,112,720.00	0.00	2,112,720.00	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,499.85	113,160.14	288,659.99	238,745.00	179,237.00	417,982.00	44.8%
Transfers of Direct Costs		5710	(24,431.19)	24,431.19	0.00	(57,873.00)	57,873.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,232,249.67)	(490,695.58)	(1,722,945.25)	(1,397,353.00)	(523,741.00)	(1,921,094.00)	11.5%
Professional/Consulting Services and Operating Expenditures		5800	7,330,486.90	3,288,060.98	10,618,547.88	5,920,271.00	2,801,265.00	8,721,536.00	-17.9%
Communications		5900	151,134.03	19,525.89	170,659.92	152,289.00	19,600.00	171,889.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,676,773.71	5,204,600.16	14,881,373.87	7,934,341.00	4,171,564.00	12,105,905.00	-18.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	87,716.91	2,321,998.09	2,409,715.00	215,339.00	172,004.00	387,343.00	-83.9%
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	757,604.73	143,285.32	900,890.05	9,000.00	63,212.00	72,212.00	-92.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			845,321.64	2,465,283.41	3,310,605.05	224,339.00	235,216.00	459,555.00	-86.1%
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	(4,508.00)	(4,508.00)	0.00	7,000.00	7,000.00	-255.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	16,642.48	16,642.48	0.00	50,000.00	50,000.00	200.4%
Payments to County Offices		7142	525,502.30	288,120.16	813,622.46	539,197.00	200,000.00	739,197.00	-9.1%
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	384,163.82	0.00	384,163.82	350,000.00	0.00	350,000.00	-8.9%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			909,666.12	300,254.64	1,209,920.76	889,197.00	257,000.00	1,146,197.00	-5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,832,939.61)	1,832,939.61	0.00	(1,610,843.00)	1,610,843.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(314,225.43)	0.00	(314,225.43)	(348,028.00)	0.00	(348,028.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,147,165.04)	1,832,939.61	(314,225.43)	(1,958,871.00)	1,610,843.00	(348,028.00)	10.8%
TOTAL, EXPENDITURES			78,626,698.63	32,091,025.87	110,717,724.50	86,647,601.00	31,365,585.00	118,013,186.00	6.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	331,049.29	602,440.00	933,489.29	91,500.00	580,988.00	672,488.00	-28.0%
(a) TOTAL, INTERFUND TRANSFERS IN			331,049.29	602,440.00	933,489.29	91,500.00	580,988.00	672,488.00	-28.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(14,328,493.58)	14,328,493.58	0.00	(15,098,388.00)	15,098,388.00	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			(14,328,493.58)	14,328,493.58	0.00	(15,098,388.00)	15,098,388.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(13,997,444.29)	14,930,933.58	933,489.29	(15,006,888.00)	15,679,376.00	672,488.00	-28.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	85,668,207.73	0.00	85,668,207.73	93,862,152.00	0.00	93,862,152.00	9.6%
2) Federal Revenue		8100-8299	95,904.00	4,786,620.14	4,882,524.14	0.00	5,257,965.00	5,257,965.00	7.7%
3) Other State Revenue		8300-8599	3,353,663.04	6,041,944.22	9,395,607.26	3,700,562.00	5,875,323.00	9,575,885.00	1.9%
4) Other Local Revenue		8600-8799	1,867,036.48	4,441,704.12	6,308,740.60	1,161,197.00	4,075,477.00	5,236,674.00	-17.0%
5) TOTAL REVENUES			90,984,811.25	15,270,268.48	106,255,079.73	98,723,911.00	15,208,765.00	113,932,676.00	7.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,474,965.61	20,855,855.72	62,330,821.33	49,406,795.00	22,794,495.00	72,201,290.00	15.8%
2) Instruction - Related Services	2000-2999		12,317,026.68	2,303,358.32	14,620,385.00	11,810,816.00	2,233,407.00	14,044,223.00	-3.9%
3) Pupil Services	3000-3999		6,148,171.98	2,011,842.25	8,160,014.23	5,669,395.00	1,810,829.00	7,480,224.00	-8.3%
4) Ancillary Services	4000-4999		1,110,542.60	10,378.00	1,120,920.60	1,138,498.00	0.00	1,138,498.00	1.6%
5) Community Services	5000-5999		791.95	8,445.99	9,237.94	500.00	10,000.00	10,500.00	13.7%
6) Enterprise	6000-6999		1,775.04	0.00	1,775.04	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		6,887,703.63	1,961,616.60	8,849,320.23	8,740,048.00	1,680,614.00	10,420,662.00	17.8%
8) Plant Services	8000-8999		9,776,055.02	4,639,274.35	14,415,329.37	8,992,352.00	2,579,240.00	11,571,592.00	-19.7%
9) Other Outgo	9000-9999	Except 7600-7699	909,666.12	300,254.64	1,209,920.76	889,197.00	257,000.00	1,146,197.00	-5.3%
10) TOTAL EXPENDITURES			78,626,698.63	32,091,025.87	110,717,724.50	86,647,601.00	31,365,585.00	118,013,186.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,358,112.62	(16,820,757.39)	(4,462,644.77)	12,076,310.00	(16,156,820.00)	(4,080,510.00)	-8.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	331,049.29	602,440.00	933,489.29	91,500.00	580,988.00	672,488.00	-28.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(14,328,493.58)	14,328,493.58	0.00	(15,098,388.00)	15,098,388.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,997,444.29)	14,930,933.58	933,489.29	(15,006,888.00)	15,679,376.00	672,488.00	-28.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,639,331.67)	(1,889,823.81)	(3,529,155.48)	(2,930,578.00)	(477,444.00)	(3,408,022.00)	-3.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,909,649.01	5,750,193.35	23,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-10.7%
b) Audit Adjustments		9793	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,909,649.01	6,750,193.35	24,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,909,649.01	6,750,193.35	24,659,842.36	16,270,317.34	4,860,369.54	21,130,686.88	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,270,317.34	4,860,369.54	21,130,686.88	13,339,739.34	4,382,925.54	17,722,664.88	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	529,438.76	0.00	529,438.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,860,369.54	4,860,369.54	0.00	4,382,925.54	4,382,925.54	-9.8%
c) Committed									
Stabilization Arrangements		9750	6,687,702.58	0.00	6,687,702.58	7,037,073.34	0.00	7,037,073.34	5.2%
Other Commitments (by Resource/Object)									
Social Studies Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
Science Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
SELPA Stabilization	0000	9760	500,000.00		500,000.00				
Science Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
SELPA Stabilization	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)									
Diversity Recruitment/Aspiring Teachers	0000	9780	2,196,176.00	0.00	2,196,176.00	761,666.00	0.00	761,666.00	-65.3%
Science Materials	0000	9780	1,003,176.00		1,003,176.00				
Human Resources Information System	0000	9780	100,000.00		100,000.00				
K-8 Conversion Stabilization for 2018-19	0000	9780	200,000.00		200,000.00				
K-3 Stabilization for 2018-19	0000	9780	623,000.00		623,000.00				
Diversity Recruitment/Aspiring Teachers	0000	9780	270,000.00		270,000.00				
Human Resources Information System	0000	9780				561,666.00		561,666.00	
		9780				200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,322,000.00	0.00	3,322,000.00	3,541,000.00	0.00	3,541,000.00	6.6%
Unassigned/Unappropriated Amount			9790	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	416,755.90	300,813.90
6230	California Clean Energy Jobs Act	7,705.05	7,705.05
6300	Lottery: Instructional Materials	471,081.26	471,081.26
7338	College Readiness Block Grant	73,914.71	73,914.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,285,905.22	1,924,403.22
9010	Other Restricted Local	1,605,007.40	1,605,007.40
Total, Restricted Balance		<u>4,860,369.54</u>	<u>4,382,925.54</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	25,524,396.26	26,794,980.00	5.0%
2) Federal Revenue		8100-8299	133,176.38	114,875.00	-13.7%
3) Other State Revenue		8300-8599	2,661,120.33	2,479,623.00	-6.8%
4) Other Local Revenue		8600-8799	1,764,577.00	1,051,426.00	-40.4%
5) TOTAL, REVENUES			30,083,269.97	30,440,904.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,848,157.90	13,609,396.00	5.9%
2) Classified Salaries		2000-2999	2,357,381.80	2,367,966.00	0.4%
3) Employee Benefits		3000-3999	5,039,228.44	5,836,304.00	15.8%
4) Books and Supplies		4000-4999	1,994,608.75	1,966,350.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	4,079,552.29	4,600,891.00	12.8%
6) Capital Outlay		6000-6999	720,254.98	14,617.00	-98.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,354.92	92,707.00	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,139,539.08	28,488,231.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,943,730.89	1,952,673.00	-33.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175,200.00	179,955.00	2.7%
b) Transfers Out		7600-7629	2,102,544.26	580,988.00	-72.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	10,510,570.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,437,915.13)	(401,033.00)	-96.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,494,184.24)	1,551,640.00	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,165,492.92	18,671,308.68	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,165,492.92	18,671,308.68	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,165,492.92	18,671,308.68	-33.7%
2) Ending Balance, June 30 (E + F1e)			18,671,308.68	20,222,948.68	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	29,785.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,127,787.44	1,251,801.44	11.0%
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	17,508,736.24	18,971,147.24	8.4%
Charter General Obligations	0000	9780	17,017,129.67		
Charter Lottery	1100	9780	491,607.11		
Charter EPA	1400	9780	(0.54)		
Charter Operations	0000	9780		18,479,540.67	
Charter Lottery	1100	9780		491,607.11	
Charter EPA	1400	9780		(0.54)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,269,927.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	5,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	535,335.62		
4) Due from Grantor Government		9290	130,379.62		
5) Due from Other Funds		9310	610,997.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	29,785.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,581,424.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	578,561.34		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	1,279,505.37		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,910,116.30		
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)			18,671,308.68		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	16,562,343.26	18,464,350.00	11.5%
Education Protection Account State Aid - Current Year		8012	3,915,648.00	3,607,800.00	-7.9%
State Aid - Prior Years		8019	(57,363.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,103,768.00	4,722,830.00	-7.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,524,396.26	26,794,980.00	5.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	118,652.00	114,875.00	-3.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	14,524.38	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			133,176.38	114,875.00	-13.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	502,290.00	900,919.00	79.4%
Lottery - Unrestricted and Instructional Materials		8560	697,875.33	591,824.00	-15.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	611,153.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	849,802.00	986,880.00	16.1%
TOTAL, OTHER STATE REVENUE			2,661,120.33	2,479,623.00	-6.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	261,248.12	31,651.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,069,234.88	562,588.00	-47.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	434,094.00	457,187.00	5.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,764,577.00	1,051,426.00	-40.4%
TOTAL, REVENUES			30,083,269.97	30,440,904.00	1.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	10,470,092.10	11,215,228.00	7.1%
Certificated Pupil Support Salaries		1200	603,098.92	586,957.00	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,774,966.88	1,807,211.00	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,848,157.90	13,609,396.00	5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	909,886.33	725,068.00	-20.3%
Classified Support Salaries		2200	276,924.98	438,771.00	58.4%
Classified Supervisors' and Administrators' Salaries		2300	288,768.92	437,719.00	51.6%
Clerical, Technical and Office Salaries		2400	822,319.20	717,031.00	-12.8%
Other Classified Salaries		2900	59,482.37	49,377.00	-17.0%
TOTAL, CLASSIFIED SALARIES			2,357,381.80	2,367,966.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,575,457.75	3,157,230.00	22.6%
PERS		3201-3202	332,774.08	427,019.00	28.3%
OASDI/Medicare/Alternative		3301-3302	379,907.03	378,578.00	-0.3%
Health and Welfare Benefits		3401-3402	1,480,879.92	1,592,439.00	7.5%
Unemployment Insurance		3501-3502	7,775.80	8,109.00	4.3%
Workers' Compensation		3601-3602	260,223.86	265,142.00	1.9%
OPEB, Allocated		3701-3702	50.00	5,627.00	11154.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,160.00	2,160.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,039,228.44	5,836,304.00	15.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	216,707.38	276,593.00	27.6%
Books and Other Reference Materials		4200	19,549.99	24,345.00	24.5%
Materials and Supplies		4300	1,315,453.25	1,289,397.00	-2.0%
Noncapitalized Equipment		4400	442,898.13	376,015.00	-15.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,994,608.75	1,966,350.00	-1.4%

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	164,451.50	153,861.00	-6.4%
Dues and Memberships		5300	31,812.49	30,067.00	-5.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500,026.16	657,524.00	31.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	483,476.36	495,419.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,795,789.53	1,950,590.00	8.6%
Professional/Consulting Services and Operating Expenditures		5800	1,091,771.33	1,292,970.00	18.4%
Communications		5900	12,224.92	20,460.00	67.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,079,552.29	4,600,891.00	12.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	710,638.57	2,500.00	-99.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,616.41	12,117.00	26.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			720,254.98	14,617.00	-98.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,354.92	92,707.00	-7.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,354.92	92,707.00	-7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			27,139,539.08	28,488,231.00	5.0%

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	175,200.00	179,955.00	2.7%
(a) TOTAL, INTERFUND TRANSFERS IN			175,200.00	179,955.00	2.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,102,544.26	580,988.00	-72.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,102,544.26	580,988.00	-72.4%
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	10,510,570.87	0.00	-100.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			10,510,570.87	0.00	-100.0%
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)			(12,437,915.13)	(401,033.00)	-96.8%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	25,524,396.26	26,794,980.00	5.0%
2) Federal Revenue		8100-8299	133,176.38	114,875.00	-13.7%
3) Other State Revenue		8300-8599	2,661,120.33	2,479,623.00	-6.8%
4) Other Local Revenue		8600-8799	1,764,577.00	1,051,426.00	-40.4%
5) TOTAL, REVENUES			30,083,269.97	30,440,904.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		17,640,691.47	18,653,031.00	5.7%
2) Instruction - Related Services	2000-2999		4,702,216.39	5,184,345.00	10.3%
3) Pupil Services	3000-3999		1,164,896.40	1,187,646.00	2.0%
4) Ancillary Services	4000-4999		84,451.39	90,815.00	7.5%
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		906,369.95	1,031,743.00	13.8%
8) Plant Services	8000-8999		2,540,558.56	2,247,944.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	100,354.92	92,707.00	-7.6%
10) TOTAL, EXPENDITURES			27,139,539.08	28,488,231.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,943,730.89	1,952,673.00	-33.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175,200.00	179,955.00	2.7%
b) Transfers Out		7600-7629	2,102,544.26	580,988.00	-72.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	10,510,570.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,437,915.13)	(401,033.00)	-96.8%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,494,184.24)	1,551,640.00	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,165,492.92	18,671,308.68	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,165,492.92	18,671,308.68	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,165,492.92	18,671,308.68	-33.7%
2) Ending Balance, June 30 (E + F1e)			18,671,308.68	20,222,948.68	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	29,785.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,127,787.44	1,251,801.44	11.0%
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	17,508,736.24	18,971,147.24	8.4%
Charter General Obligations	0000	9780	17,017,129.67		
Charter Lottery	1100	9780	491,607.11		
Charter EPA	1400	9780	(0.54)		
Charter Operations	0000	9780		18,479,540.67	
Charter Lottery	1100	9780		491,607.11	
Charter EPA	1400	9780		(0.54)	
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
6230	California Clean Energy Jobs Act	95,612.43	95,612.43
6300	Lottery: Instructional Materials	158,299.30	158,299.30
6500	Special Education	4.28	4.28
6512	Special Ed: Mental Health Services	34,668.00	76,908.00
7338	College Readiness Block Grant	131,685.50	131,685.50
9010	Other Restricted Local	707,517.93	789,291.93
Total, Restricted Balance		1,127,787.44	1,251,801.44

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	329,892.62	272,462.00	-17.4%
4) Other Local Revenue		8600-8799	3,302.00	0.00	-100.0%
5) TOTAL, REVENUES			333,194.62	272,462.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	156,534.00	99,991.00	-36.1%
2) Classified Salaries		2000-2999	84,102.16	74,212.00	-11.8%
3) Employee Benefits		3000-3999	68,808.51	60,508.00	-12.1%
4) Books and Supplies		4000-4999	22,911.94	7,581.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	21,677.36	13,300.00	-38.6%
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	5,445.00	16,870.00	209.8%
9) TOTAL, EXPENDITURES			359,478.97	272,462.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,284.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,284.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,190.71	22,906.36	-53.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,190.71	22,906.36	-53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,190.71	22,906.36	-53.4%
2) Ending Balance, June 30 (E + F1e)			22,906.36	22,906.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,094.36	21,094.36	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	1,812.00	1,812.00	0.0%
Adult Education Operations	0000	9780	1,812.00		
Adult Education Operations	0000	9780		1,812.00	
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	14,461.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,486.50		
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			35,947.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,396.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,645.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,041.59		
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)			22,906.36		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	320,259.62	267,541.00	-16.5%
All Other State Revenue	All Other	8590	9,633.00	4,921.00	-48.9%
TOTAL, OTHER STATE REVENUE			329,892.62	272,462.00	-17.4%

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	102.00	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	3,200.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,302.00	0.00	-100.0%
TOTAL, REVENUES			333,194.62	272,462.00	-18.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	102,711.70	62,597.00	-39.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,059.40	30,060.00	0.0%
Other Certificated Salaries		1900	23,762.90	7,334.00	-69.1%
TOTAL, CERTIFICATED SALARIES			156,534.00	99,991.00	-36.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,408.20	10,801.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,099.28	41,427.00	-1.6%
Other Classified Salaries		2900	31,594.68	21,984.00	-30.4%
TOTAL, CLASSIFIED SALARIES			84,102.16	74,212.00	-11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,220.60	16,309.00	-49.4%
PERS		3201-3202	9,000.90	16,719.00	85.7%
OASDI/Medicare/Alternative		3301-3302	8,218.72	8,729.00	6.2%
Health and Welfare Benefits		3401-3402	11,990.62	13,200.00	10.1%
Unemployment Insurance		3501-3502	120.84	93.00	-23.0%
Workers' Compensation		3601-3602	4,130.53	2,990.00	-27.6%
OPEB, Allocated		3701-3702	2,406.30	1,748.00	-27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	720.00	720.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,808.51	60,508.00	-12.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,525.10	500.00	-85.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,400.55	5,081.00	-70.8%
Noncapitalized Equipment		4400	1,986.29	2,000.00	0.7%
TOTAL, BOOKS AND SUPPLIES			22,911.94	7,581.00	-66.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,811.68	0.00	-100.0%
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	6,736.24	1,800.00	-73.3%
Professional/Consulting Services and Operating Expenditures		5800	12,129.44	11,500.00	-5.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,677.36	13,300.00	-38.6%
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	5,445.00	16,870.00	209.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,445.00	16,870.00	209.8%
TOTAL, EXPENDITURES			359,478.97	272,462.00	-24.2%

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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	329,892.62	272,462.00	-17.4%
4) Other Local Revenue		8600-8799	3,302.00	0.00	-100.0%
5) TOTAL, REVENUES			333,194.62	272,462.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		185,745.87	114,808.00	-38.2%
2) Instruction - Related Services	2000-2999		130,516.97	109,812.00	-15.9%
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		22,944.59	15,350.00	-33.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,445.00	16,870.00	209.8%
8) Plant Services	8000-8999		14,826.54	15,622.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			359,478.97	272,462.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,284.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,284.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,190.71	22,906.36	-53.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,190.71	22,906.36	-53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,190.71	22,906.36	-53.4%
2) Ending Balance, June 30 (E + F1e)			22,906.36	22,906.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,094.36	21,094.36	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	1,812.00	1,812.00	0.0%
Adult Education Operations	0000	9780	1,812.00		
Adult Education Operations	0000	9780		1,812.00	
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
6391	Adult Education Block Grant Program	21,094.36	21,094.36
Total, Restricted Balance		<u>21,094.36</u>	<u>21,094.36</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	814,874.44	1,245,875.00	52.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			814,874.44	1,245,875.00	52.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	265,351.98	310,190.00	16.9%
2) Classified Salaries		2000-2999	267,352.87	432,024.00	61.6%
3) Employee Benefits		3000-3999	170,631.02	268,577.00	57.4%
4) Books and Supplies		4000-4999	40,615.43	129,026.00	217.7%
5) Services and Other Operating Expenditures		5000-5999	10,138.20	28,874.00	184.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,784.94	77,184.00	27.0%
9) TOTAL, EXPENDITURES			814,874.44	1,245,875.00	52.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
Child Development Operations	0000	9780			
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	27,819.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	45,668.17		
5) Due from Other Funds		9310	674.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			74,161.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,028.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,784.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,347.73		
6) TOTAL, LIABILITIES			74,161.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	786,142.17	1,224,055.00	55.7%
All Other State Revenue	All Other	8590	28,732.27	21,820.00	-24.1%
TOTAL, OTHER STATE REVENUE			814,874.44	1,245,875.00	52.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			814,874.44	1,245,875.00	52.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	236,176.18	280,644.00	18.8%
Certificated Pupil Support Salaries		1200	140.00	295.00	110.7%
Certificated Supervisors' and Administrators' Salaries		1300	29,035.80	29,251.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			265,351.98	310,190.00	16.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	217,208.49	292,928.00	34.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	89,716.00	New
Clerical, Technical and Office Salaries		2400	50,144.38	49,380.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			267,352.87	432,024.00	61.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,662.67	72,332.00	37.3%
PERS		3201-3202	39,604.96	77,317.00	95.2%
OASDI/Medicare/Alternative		3301-3302	23,956.67	37,585.00	56.9%
Health and Welfare Benefits		3401-3402	39,696.44	61,073.00	53.9%
Unemployment Insurance		3501-3502	266.49	402.00	50.8%
Workers' Compensation		3601-3602	9,117.10	12,733.00	39.7%
OPEB, Allocated		3701-3702	5,326.69	7,135.00	33.9%
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			170,631.02	268,577.00	57.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	13,245.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,257.87	112,589.00	202.2%
Noncapitalized Equipment		4400	3,357.56	3,192.00	-4.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,615.43	129,026.00	217.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,787.02	1,933.00	8.2%
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	169.50	200.00	18.0%
Professional/Consulting Services and Operating Expenditures		5800	8,181.68	26,741.00	226.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,138.20	28,874.00	184.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,784.94	77,184.00	27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,784.94	77,184.00	27.0%
TOTAL, EXPENDITURES			814,874.44	1,245,875.00	52.9%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	814,874.44	1,245,875.00	52.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			814,874.44	1,245,875.00	52.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		645,462.12	908,219.00	40.7%
2) Instruction - Related Services	2000-2999		108,452.33	260,113.00	139.8%
3) Pupil Services	3000-3999		175.05	359.00	105.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,784.94	77,184.00	27.0%
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			814,874.44	1,245,875.00	52.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
Child Development Operations					
	0000	9780			
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
		<hr/>	<hr/>
	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	3,996,265.15	4,242,577.00	6.2%
3) Other State Revenue		8300-8599	248,631.98	266,000.00	7.0%
4) Other Local Revenue		8600-8799	956,619.44	1,013,882.00	6.0%
5) TOTAL, REVENUES			5,201,516.57	5,522,459.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,583.28	10,901.00	3.0%
2) Classified Salaries		2000-2999	1,859,808.15	1,997,857.00	7.4%
3) Employee Benefits		3000-3999	645,794.31	886,819.00	37.3%
4) Books and Supplies		4000-4999	2,515,666.12	2,344,052.00	-6.8%
5) Services and Other Operating Expenditures		5000-5999	107,104.70	156,198.00	45.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	247,995.49	253,974.00	2.4%
9) TOTAL, EXPENDITURES			5,386,952.05	5,649,801.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,435.48)	(127,342.00)	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,110.61	0.00	-100.0%
b) Transfers Out		7600-7629	126,221.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,110.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,546.08)	(127,342.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,663,184.44	1,414,638.36	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,663,184.44	1,414,638.36	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,663,184.44	1,414,638.36	-14.9%
2) Ending Balance, June 30 (E + F1e)			1,414,638.36	1,287,296.36	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,769.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,374,868.56	1,287,296.36	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	516,366.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,019,584.39		
4) Due from Grantor Government		9290	217,568.48		
5) Due from Other Funds		9310	75,000.69		
6) Stores		9320	39,769.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,870,789.57		
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	81,901.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	374,249.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			456,151.21		
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)			1,414,638.36		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,996,265.15	4,242,577.00	6.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,996,265.15	4,242,577.00	6.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	248,631.98	266,000.00	7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			248,631.98	266,000.00	7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	943,705.79	997,552.00	5.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,726.77	750.00	-94.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	186.88	15,580.00	8236.9%
TOTAL, OTHER LOCAL REVENUE			956,619.44	1,013,882.00	6.0%
TOTAL, REVENUES			5,201,516.57	5,522,459.00	6.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	10,583.28	10,901.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,583.28	10,901.00	3.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,513,027.56	1,643,897.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	209,737.96	209,498.00	-0.1%
Clerical, Technical and Office Salaries		2400	137,042.63	144,462.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,859,808.15	1,997,857.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,527.12	1,775.00	16.2%
PERS		3201-3202	241,209.17	352,197.00	46.0%
OASDI/Medicare/Alternative		3301-3302	141,487.99	153,041.00	8.2%
Health and Welfare Benefits		3401-3402	207,778.93	321,573.00	54.8%
Unemployment Insurance		3501-3502	959.53	1,098.00	14.4%
Workers' Compensation		3601-3602	31,980.62	34,487.00	7.8%
OPEB, Allocated		3701-3702	18,713.39	20,189.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,137.56	2,459.00	15.0%
TOTAL, EMPLOYEE BENEFITS			645,794.31	886,819.00	37.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	202,767.18	228,520.00	12.7%
Noncapitalized Equipment		4400	4,405.70	10,148.00	130.3%
Food		4700	2,308,493.24	2,105,384.00	-8.8%
TOTAL, BOOKS AND SUPPLIES			2,515,666.12	2,344,052.00	-6.8%

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	15,058.59	16,700.00	10.9%
Dues and Memberships		5300	916.74	1,800.00	96.3%
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	120,926.54	92,020.00	-23.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(92,678.53)	(31,496.00)	-66.0%
Professional/Consulting Services and Operating Expenditures		5800	54,150.25	70,674.00	30.5%
Communications		5900	8,731.11	6,500.00	-25.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,104.70	156,198.00	45.8%
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	247,995.49	253,974.00	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			247,995.49	253,974.00	2.4%
TOTAL, EXPENDITURES			5,386,952.05	5,649,801.00	4.9%

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	63,110.61	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,110.61	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	126,221.21	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			126,221.21	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(63,110.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,996,265.15	4,242,577.00	6.2%
3) Other State Revenue		8300-8599	248,631.98	266,000.00	7.0%
4) Other Local Revenue		8600-8799	956,619.44	1,013,882.00	6.0%
5) TOTAL, REVENUES			5,201,516.57	5,522,459.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,107,092.23	5,361,029.00	5.0%
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		247,995.49	253,974.00	2.4%
8) Plant Services	8000-8999		31,864.33	34,798.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,386,952.05	5,649,801.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(185,435.48)	(127,342.00)	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,110.61	0.00	-100.0%
b) Transfers Out		7600-7629	126,221.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,110.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,546.08)	(127,342.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,663,184.44	1,414,638.36	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,663,184.44	1,414,638.36	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,663,184.44	1,414,638.36	-14.9%
2) Ending Balance, June 30 (E + F1e)			1,414,638.36	1,287,296.36	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,769.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,374,868.56	1,287,296.36	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,374,868.56	1,287,296.36
Total, Restricted Balance		<u>1,374,868.56</u>	<u>1,287,296.36</u>

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	746.00		
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	(746.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

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	1,879.00	900.00	-52.1%
5) TOTAL, REVENUES			1,879.00	900.00	-52.1%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,879.00	900.00	-52.1%
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)			1,879.00	900.00	-52.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,501.03	132,380.03	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,501.03	132,380.03	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,501.03	132,380.03	1.4%
2) Ending Balance, June 30 (E + F1e)			132,380.03	133,280.03	0.7%
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			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	132,380.03	133,280.03	0.7%
OPEB Reserve	0000	9780	132,380.03		
OPEB Reserve	0000	9780		133,280.03	
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	131,397.03		
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	983.00		
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			132,380.03		
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			
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)			132,380.03		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,879.00	900.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,879.00	900.00	-52.1%
TOTAL, REVENUES			1,879.00	900.00	-52.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	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	517,031.00	93,193.00	-82.0%
5) TOTAL, REVENUES			517,031.00	93,193.00	-82.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,641.18	97,093.00	3.7%
3) Employee Benefits		3000-3999	38,785.46	48,014.00	23.8%
4) Books and Supplies		4000-4999	261,464.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	500,589.14	47,675.00	-90.5%
6) Capital Outlay		6000-6999	25,408,658.89	387,303.00	-98.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,042,790.63	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,345,930.10	580,085.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,828,899.10)	(486,892.00)	-98.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	124,382.26	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			124,382.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,704,516.84)	(486,892.00)	-98.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,655,522.22	18,951,005.38	-64.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,655,522.22	18,951,005.38	-64.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,655,522.22	18,951,005.38	-64.7%
2) Ending Balance, June 30 (E + F1e)			18,951,005.38	18,464,113.38	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,916,436.02	18,426,889.02	-2.6%
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	34,569.36	37,224.36	7.7%
Building Fund Operations	0000	9780	34,569.36		
Building Fund Operations	0000	9780		37,224.36	
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	20,306,897.86		
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	99,042.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	213,993.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	125,382.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,745,315.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,794,310.10		
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			1,794,310.10		
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)			18,951,005.38		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	449,168.00	93,193.00	-79.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,863.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			517,031.00	93,193.00	-82.0%
TOTAL, REVENUES			517,031.00	93,193.00	-82.0%

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	93,641.18	97,093.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,641.18	97,093.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,543.42	17,538.00	20.6%
OASDI/Medicare/Alternative		3301-3302	6,234.53	7,430.00	19.2%
Health and Welfare Benefits		3401-3402	15,420.99	20,360.00	32.0%
Unemployment Insurance		3501-3502	46.87	49.00	4.5%
Workers' Compensation		3601-3602	1,603.20	1,665.00	3.9%
OPEB, Allocated		3701-3702	936.45	972.00	3.8%
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			38,785.46	48,014.00	23.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,283.91	0.00	-100.0%
Noncapitalized Equipment		4400	223,180.89	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			261,464.80	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,585.64	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,928.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	470,074.99	47,675.00	-89.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,589.14	47,675.00	-90.5%
CAPITAL OUTLAY					
Land		6100	67,213.37	0.00	-100.0%
Land Improvements		6170	8,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,250,316.18	387,303.00	-98.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	82,529.34	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,408,658.89	387,303.00	-98.5%
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	9,042,790.63	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,042,790.63	0.00	-100.0%
TOTAL, EXPENDITURES			35,345,930.10	580,085.00	-98.4%

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	124,382.26	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			124,382.26	0.00	-100.0%
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)			124,382.26	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	517,031.00	93,193.00	-82.0%
5) TOTAL, REVENUES			517,031.00	93,193.00	-82.0%
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		26,222,673.56	553,085.00	-97.9%
9) Other Outgo	9000-9999	Except 7600-7699	9,123,256.54	27,000.00	-99.7%
10) TOTAL, EXPENDITURES			35,345,930.10	580,085.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(34,828,899.10)	(486,892.00)	-98.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	124,382.26	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			124,382.26	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,704,516.84)	(486,892.00)	-98.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,655,522.22	18,951,005.38	-64.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,655,522.22	18,951,005.38	-64.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,655,522.22	18,951,005.38	-64.7%
2) Ending Balance, June 30 (E + F1e)			18,951,005.38	18,464,113.38	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			18,916,436.02	18,426,889.02	-2.6%
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	34,569.36	37,224.36	7.7%
Building Fund Operations	0000	9780	34,569.36		
Building Fund Operations	0000	9780		37,224.36	
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
9010	Other Restricted Local	18,916,436.02	18,426,889.02
Total, Restricted Balance		<u>18,916,436.02</u>	<u>18,426,889.02</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,254,663.07	3,080,000.00	-72.6%
5) TOTAL, REVENUES			11,254,663.07	3,080,000.00	-72.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,867.13	11,282.00	3.8%
3) Employee Benefits		3000-3999	4,492.35	5,615.00	25.0%
4) Books and Supplies		4000-4999	145,087.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	469,460.19	37,000.00	-92.1%
6) Capital Outlay		6000-6999	835,530.37	52,625.00	-93.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,465,437.63	106,522.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,789,225.44	2,973,478.00	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	507,253.14	271,455.00	-46.5%
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			(507,253.14)	(271,455.00)	-46.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,281,972.30	2,702,023.00	-70.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,003,624.56	20,285,596.86	84.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,003,624.56	20,285,596.86	84.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,003,624.56	20,285,596.86	84.4%
2) Ending Balance, June 30 (E + F1e)			20,285,596.86	22,987,619.86	13.3%
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			18,896,892.45	21,630,540.45	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,388,704.41	1,357,079.41	-2.3%
Capital Facilities Operations	0000	9780	1,388,704.41		
Capital Facilities Operations	0000	9780		1,357,079.41	
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	20,472,444.95		
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	197,712.80		
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			20,670,157.75		
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	53,511.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	331,049.29		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			384,560.89		
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)			20,285,596.86		

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	219,331.00	30,000.00	-86.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	11,034,976.33	3,050,000.00	-72.4%
Other Local Revenue All Other Local Revenue		8699	355.74	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,254,663.07	3,080,000.00	-72.6%
TOTAL, REVENUES			11,254,663.07	3,080,000.00	-72.6%

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	10,867.13	11,282.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,867.13	11,282.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,687.68	2,038.00	20.8%
OASDI/Medicare/Alternative		3301-3302	726.53	865.00	19.1%
Health and Welfare Benefits		3401-3402	1,777.97	2,396.00	34.8%
Unemployment Insurance		3501-3502	5.47	7.00	28.0%
Workers' Compensation		3601-3602	185.95	195.00	4.9%
OPEB, Allocated		3701-3702	108.75	114.00	4.8%
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			4,492.35	5,615.00	25.0%
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	49,095.28	0.00	-100.0%
Noncapitalized Equipment		4400	95,992.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			145,087.59	0.00	-100.0%

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	55,480.00	0.00	-100.0%
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	413,980.19	37,000.00	-91.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			469,460.19	37,000.00	-92.1%
CAPITAL OUTLAY					
Land		6100	10,553.00	0.00	-100.0%
Land Improvements		6170	23,750.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	789,999.05	52,625.00	-93.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,228.32	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			835,530.37	52,625.00	-93.7%
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			1,465,437.63	106,522.00	-92.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	507,253.14	271,455.00	-46.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			507,253.14	271,455.00	-46.5%
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)			(507,253.14)	(271,455.00)	-46.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,254,663.07	3,080,000.00	-72.6%
5) TOTAL, REVENUES			11,254,663.07	3,080,000.00	-72.6%
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		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		73,175.34	37,000.00	-49.4%
8) Plant Services	8000-8999		1,388,067.29	69,522.00	-95.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,195.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,465,437.63	106,522.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,789,225.44	2,973,478.00	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	507,253.14	271,455.00	-46.5%
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			(507,253.14)	(271,455.00)	-46.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,281,972.30	2,702,023.00	-70.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,003,624.56	20,285,596.86	84.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,003,624.56	20,285,596.86	84.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,003,624.56	20,285,596.86	84.4%
2) Ending Balance, June 30 (E + F1e)			20,285,596.86	22,987,619.86	13.3%
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			18,896,892.45	21,630,540.45	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,388,704.41	1,357,079.41	-2.3%
Capital Facilities Operations	0000	9780	1,388,704.41		
Capital Facilities Operations	0000	9780		1,357,079.41	
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
9010	Other Restricted Local	18,896,892.45	21,630,540.45
Total, Restricted Balance		<u>18,896,892.45</u>	<u>21,630,540.45</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,033.00)	2,400.00	-218.1%
5) TOTAL, REVENUES			(2,033.00)	2,400.00	-218.1%
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	1,003.85	0.00	-100.0%
6) Capital Outlay		6000-6999	1,444,116.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,445,119.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,447,152.85)	2,400.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,376,725.85	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,376,725.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,427.00)	2,400.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,256.11	10,829.11	-86.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,256.11	10,829.11	-86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,256.11	10,829.11	-86.7%
2) Ending Balance, June 30 (E + F1e)			10,829.11	13,229.11	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,829.11	13,229.11	22.2%
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	43,605.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			43,605.36		
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	32,776.25		
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			32,776.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,829.11		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,033.00)	2,400.00	-218.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,033.00)	2,400.00	-218.1%
TOTAL, REVENUES			(2,033.00)	2,400.00	-218.1%

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

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	1,003.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,003.85	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	1,444,116.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,444,116.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,445,119.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,376,725.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,376,725.85	0.00	-100.0%
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/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,376,725.85	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,033.00)	2,400.00	-218.1%
5) TOTAL, REVENUES			(2,033.00)	2,400.00	-218.1%
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		1,445,119.85	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,445,119.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,447,152.85)	2,400.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,376,725.85	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,376,725.85	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,427.00)	2,400.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	81,256.11	10,829.11	-86.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			81,256.11	10,829.11	-86.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			81,256.11	10,829.11	-86.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,829.11	13,229.11	22.2%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
7710	State School Facilities Projects	10,829.11	13,229.11
Total, Restricted Balance		10,829.11	13,229.11

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	125.00	0.00	-100.0%
5) TOTAL, REVENUES			125.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,690.97	8,815.97	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,690.97	8,815.97	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,690.97	8,815.97	1.4%
2) Ending Balance, June 30 (E + F1e)			8,815.97	8,815.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,815.97	8,815.97	0.0%
Capital Outlay Operations	0000	9780	8,815.97		
Capital Outlay Operations	0000	9780		8,815.97	
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	8,750.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65.00		
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			8,815.97		
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)			8,815.97		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125.00	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			125.00	0.00	-100.0%
TOTAL, REVENUES			125.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	0.00	-100.0%
5) TOTAL, REVENUES			125.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			125.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,690.97	8,815.97	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,690.97	8,815.97	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,690.97	8,815.97	1.4%
2) Ending Balance, June 30 (E + F1e)			8,815.97	8,815.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,815.97	8,815.97	0.0%
Capital Outlay Operations	0000	9780	8,815.97		
Capital Outlay Operations	0000	9780		8,815.97	
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	126,100.00	291,159.00	130.9%
4) Other Local Revenue		8600-8799	17,622,415.00	19,729,400.00	12.0%
5) TOTAL, REVENUES			17,748,515.00	20,020,559.00	12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,554,645.00	19,222,391.00	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,554,645.00	19,222,391.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,806,130.00)	798,168.00	-128.4%
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)			(2,806,130.00)	798,168.00	-128.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,596,133.00	13,790,003.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,596,133.00	13,790,003.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,596,133.00	13,790,003.00	-16.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,790,003.00	14,588,171.00	5.8%
Bond, Interest, and Redemption	0000	9780	13,790,003.00		
Bond, Interest, and Redemption	0000	9780		14,588,171.00	
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	13,763,261.00		
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	59,919.00		
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			13,823,180.00		
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	33,177.00		
6) TOTAL, LIABILITIES			33,177.00		
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)			13,790,003.00		

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	126,100.00	125,224.00	-0.7%
Other Subventions/In-Lieu Taxes		8572	0.00	165,935.00	New
TOTAL, OTHER STATE REVENUE			126,100.00	291,159.00	130.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,966,751.00	18,078,305.00	20.8%
Unsecured Roll		8612	1,745,561.00	1,651,095.00	-5.4%
Prior Years' Taxes		8613	109,588.00	0.00	-100.0%
Supplemental Taxes		8614	734,449.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,256.00	0.00	-100.0%
Interest		8660	63,810.00	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			17,622,415.00	19,729,400.00	12.0%
TOTAL, REVENUES			17,748,515.00	20,020,559.00	12.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	14,000.00	New
Debt Service - Interest		7438	10,477,054.00	10,832,809.00	3.4%
Other Debt Service - Principal		7439	10,077,591.00	8,375,582.00	-16.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,554,645.00	19,222,391.00	-6.5%
TOTAL, EXPENDITURES			20,554,645.00	19,222,391.00	-6.5%

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	126,100.00	291,159.00	130.9%
4) Other Local Revenue		8600-8799	17,622,415.00	19,729,400.00	12.0%
5) TOTAL, REVENUES			17,748,515.00	20,020,559.00	12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,554,645.00	19,222,391.00	-6.5%
10) TOTAL, EXPENDITURES			20,554,645.00	19,222,391.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,806,130.00)	798,168.00	-128.4%
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)			(2,806,130.00)	798,168.00	-128.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,596,133.00	13,790,003.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,596,133.00	13,790,003.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,596,133.00	13,790,003.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			13,790,003.00	14,588,171.00	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,790,003.00	14,588,171.00	5.8%
Bond, Interest, and Redemption	0000	9780	13,790,003.00		
Bond, Interest, and Redemption	0000	9780		14,588,171.00	
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	35,156.38	17,200.00	-51.1%
5) TOTAL, REVENUES			35,156.38	17,200.00	-51.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,156.38	17,200.00	-51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,221.21	0.00	-100.0%
b) Transfers Out		7600-7629	63,110.61	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,110.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,266.98	17,200.00	-82.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	98,266.98	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	98,266.98	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	98,266.98	New
2) Ending Net Position, June 30 (E + F1e)			98,266.98	115,466.98	17.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	98,266.98	115,466.98	17.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,461.38		
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	6,695.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	126,221.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			161,377.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,110.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			63,110.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			98,266.98		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	240.00	200.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,916.38	17,000.00	-51.3%
TOTAL, OTHER LOCAL REVENUE			35,156.38	17,200.00	-51.1%
TOTAL, REVENUES			35,156.38	17,200.00	-51.1%

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	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%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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, EXPENSES			0.00	0.00	0.0%

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	126,221.21	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			126,221.21	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	63,110.61	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,110.61	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,110.60	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,156.38	17,200.00	-51.1%
5) TOTAL, REVENUES			35,156.38	17,200.00	-51.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,156.38	17,200.00	-51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,221.21	0.00	-100.0%
b) Transfers Out		7600-7629	63,110.61	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,110.60	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,266.98	17,200.00	-82.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	98,266.98	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	98,266.98	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	98,266.98	New
2) Ending Net Position, June 30 (E + F1e)			98,266.98	115,466.98	17.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	98,266.98	115,466.98	17.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,755.00	3,150.00	14.3%
5) TOTAL REVENUES			2,755.00	3,150.00	14.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,493.69	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,500.00	3,500.00	40.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,993.69	3,500.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,238.69)	(350.00)	-71.7%
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 NET POSITION (C + D4)			(1,238.69)	(350.00)	-71.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,396.08	16,157.39	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,396.08	16,157.39	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,396.08	16,157.39	-7.1%
2) Ending Net Position, June 30 (E + F1e)			16,157.39	15,807.39	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	16,157.39	15,807.39	-2.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,024.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	133.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			16,157.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			16,157.39		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	255.00	150.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	3,000.00	20.0%
TOTAL, OTHER LOCAL REVENUE			2,755.00	3,150.00	14.3%
TOTAL, REVENUES			2,755.00	3,150.00	14.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	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	1,493.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,493.69	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	2,500.00	3,500.00	40.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,500.00	3,500.00	40.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,993.69	3,500.00	-12.4%

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%
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 + 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	2,755.00	3,150.00	14.3%
5) TOTAL, REVENUES			2,755.00	3,150.00	14.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,993.69	3,500.00	-12.4%
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, EXPENSES			3,993.69	3,500.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,238.69)	(350.00)	-71.7%
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 NET POSITION (C + D4)			(1,238.69)	(350.00)	-71.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,396.08	16,157.39	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,396.08	16,157.39	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,396.08	16,157.39	-7.1%
2) Ending Net Position, June 30 (E + F1e)			16,157.39	15,807.39	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	16,157.39	15,807.39	-2.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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)	9,390.45	9,376.20	9,390.45	9,638.48	9,638.48	9,638.48
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,390.45	9,376.20	9,390.45	9,638.48	9,638.48	9,638.48
5. District Funded County Program ADA						
a. County Community Schools	41.33	44.64	44.64	41.33	41.33	41.33
b. Special Education-Special Day Class	28.14	29.32	28.14	28.14	28.14	28.14
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.25	1.25	1.25	1.25	1.25	1.25
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	70.72	75.21	74.03	70.72	70.72	70.72
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,461.17	9,451.41	9,464.48	9,709.20	9,709.20	9,709.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	3,018.50	3,012.44	3,018.50	2,993.45	2,993.45	2,993.45
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	3,018.50	3,012.44	3,018.50	2,993.45	2,993.45	2,993.45
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	3,018.50	3,012.44	3,018.50	2,993.45	2,993.45	2,993.45

	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	66,639,259.00	3,872,395.00	70,511,654.00	0.00	0.00	70,511,654.00
Work in Progress	14,933,622.00	43,331,301.00	58,264,923.00			58,264,923.00
Total capital assets not being depreciated	81,572,881.00	47,203,696.00	128,776,577.00	0.00	0.00	128,776,577.00
Capital assets being depreciated:						
Land Improvements	11,502,697.00	10,244,783.00	21,747,480.00	0.00	0.00	21,747,480.00
Buildings	372,912,114.00	29,349,892.00	402,262,006.00	0.00	0.00	402,262,006.00
Equipment	12,305,138.00	1,135,404.00	13,440,542.00	0.00	0.00	13,440,542.00
Total capital assets being depreciated	396,719,949.00	40,730,079.00	437,450,028.00	0.00	0.00	437,450,028.00
Accumulated Depreciation for:						
Land Improvements	(2,691,879.21)	(2,043,161.79)	(4,735,041.00)	0.00	0.00	(4,735,041.00)
Buildings	(64,650,803.00)	(30,644,575.00)	(95,295,378.00)	0.00	0.00	(95,295,378.00)
Equipment	(7,884,713.00)	(2,496,135.00)	(10,380,848.00)	0.00	0.00	(10,380,848.00)
Total accumulated depreciation	(75,227,395.21)	(35,183,871.79)	(110,411,267.00)	0.00	0.00	(110,411,267.00)
Total capital assets being depreciated, net	321,492,553.79	5,546,207.21	327,038,761.00	0.00	0.00	327,038,761.00
Governmental activity capital assets, net	403,065,434.79	52,749,903.21	455,815,338.00	0.00	0.00	455,815,338.00
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 Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

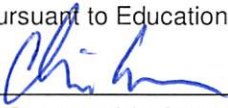
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.53%
	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. Adjusted Appropriations Limit 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.	\$0.00
		\$154,975,790.80
		\$113,422,849.83
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	7.00%

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: Sep 12, 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:

For County Office of Education:

For School District:

Debbie Wilkins

Vina Guzman

Name

Name

Director, District Fiscal Services

Director, Budget & Accounting

Title

Title

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E-mail Address

E-mail Address

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

FEDERAL PROGRAM NAME	Title I A Basic	IDEA Local Assistance	IDEA Preschool	IDEA Preschool Local	IDEA Mental Health	Carl D. Perkins Voc C&T	Title II A Teacher Quality	Title III IMM	Title III LEP	McKinney Vento - Homeless	TOTAL
FEDERAL PCATALOG NUMBER	84.01	84.027	84.173	84.027A	84.027	84.048	84.367	84.365	84.365	84.196	
RESOURCE CODE	3010	3310/3311	3315	3320	3327	3550	4035	4201	4203	5630	
REVENUE OBJECT	8290	8181	8182	8182	8182	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	14329	13379	13430	13682	14468	14894	14341	15146	14346	14332	
AWARD											
1. Prior year carryover		-	-	-	-	-	-	9,389.80	70,126.64	-	79,516.44
2. a. Current Year Award	1,974,306.00	1,938,187.00	54,181.00	163,576.00	123,850.00	72,998.00	299,022.00	33,327.00	206,395.00	76,693.00	4,942,535.00
b. transferability (NCLB)											-
c. Other Adjustments								(7,305.12)	(5,812.76)	-	(13,117.88)
d. Adj. Curr yr award (sum lines 2a, 2b, &2c)	1,974,306.00	1,938,187.00	54,181.00	163,576.00	123,850.00	72,998.00	299,022.00	26,021.88	200,582.24	76,693.00	4,929,417.12
3. Required matching funds/other											
4. Total available award (sum lines 1, 2d, &3)	1,974,306.00	1,938,187.00	54,181.00	163,576.00	123,850.00	72,998.00	299,022.00	35,411.68	270,708.88	76,693.00	5,008,933.56
REVENUES											
5. Revenue deferred from prior year											-
6. Cash received in current year	1,697,407.11	-	24,889.00	108,663.00	123,850.00	23,727.47	183,571.00	10,894.14	216,485.39	43,428.32	2,432,915.43
7. Contributed matching funds											-
8. Total available (sum lines 5,6, &7)	1,697,407.11	-	24,889.00	108,663.00	123,850.00	23,727.47	183,571.00	10,894.14	216,485.39	43,428.32	2,432,915.43
EXPENDITURES											
9. Donor-authorized expenditures	1,697,407.11	1,938,187.00	54,181.00	163,576.00	123,850.00	72,998.00	236,525.52	2,613.36	252,286.00	71,485.44	4,613,109.43
10. Non donor-authorized expenditures		2,517,731.23	-		75,670.47				-		2,593,401.70
11. Total expenditures (lines 9 & 10)	1,697,407.11	4,455,918.23	54,181.00	163,576.00	199,520.47	72,998.00	236,525.52	2,613.36	252,286.00	71,485.44	7,206,511.13
12. Amounts included in line 6 above for prior year adjustments											-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	-	(1,938,187.00)	(29,292.00)	(54,913.00)	-	(49,270.53)	(52,954.52)	8,280.78	(35,800.61)	(28,057.12)	(2,180,194.00)
a. Deferred revenue	-	-	-	-	-	-	-	8,280.78			8,280.78
b. Accounts payable									-		-
c. Accounts receivable	-	1,938,187.00	29,292.00	54,913.00	-	49,270.53	52,954.52		35,800.61		2,160,417.66
14. Unused grant award calculation (line 4 minus line 9)	276,898.89	-	-	-	-	-	62,496.48	32,798.32	18,422.88	5,207.56	395,824.13
15. If carryover is allowed, enter line 14 amount here	276,898.89	-	-	-	-	-	62,496.48	32,798.32	18,422.88	5,207.56	395,824.13
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,697,407.11	1,938,187.00	54,181.00	163,576.00	123,850.00	72,998.00	236,525.52	2,613.36	252,286.00	43,428.32	4,585,052.31

2017-18 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS TO DEFERRED REVENUES

STATE PROGRAM NAME	ASES	CA Clean Energy Jobs Act	Child Development CS PP	Child Development QRIS	CA CAREER PATHWAYS TRUST	Career Tech Ed incentive Grant	Special Education Workability	STRS On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	6010	6230	FD 12 - 6105	FD 12 - 6127	6382	6387	6520	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)									
AWARD									
1. a. Prior year carryover	-	1,711,327.42			37,426.63		-		1,748,754.05
b. Restr Bal transfers (Obj 8997)									-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	1,711,327.42	-	-	37,426.63		-		1,748,754.05
2 a. Current year award	596,376.00	534,340.00	786,142.17	12,960.00	-	611,951.00	73,655.00		2,615,424.17
b. Other adjustments								2,750,960.00	-
c. Adj curr yr award	596,376.00	534,340.00	786,142.17	12,960.00	-	611,951.00	73,655.00		2,615,424.17
3. Required matching funds/other									-
4. Total available award (sum lines 1c, 2c, & 3)	596,376.00	2,245,667.42	786,142.17	12,960.00	37,426.63	611,951.00	73,655.00		4,364,178.22
REVENUES									
5. Revenue deferred from prior year			-	4,375.00	37,426.63	401,636.75	-		443,438.38
6. Cash received in current year	536,738.53	534,340.00	786,142.17	12,960.00		554,457.11	44,103.00		2,468,740.81
7. Contributed matching funds									-
8. Total available (sum lines 5,6, &7)	536,738.53	534,340.00	786,142.17	17,335.00	37,426.63	956,093.86	44,103.00		2,912,179.19
EXPENDITURES									
9. Donor-authorized expenditures	594,169.63	2,237,962.37	786,142.17	12,987.27	37,426.63	817,394.42	73,655.00	2,750,960.00	7,310,697.49
10. Non donor-authorized expenditures									-
11. Total expenditures (lines 9 & 10)	594,169.63	2,237,962.37	786,142.17	12,987.27	37,426.63	817,394.42	73,655.00	2,750,960.00	7,310,697.49
12. Amounts included in line 6 above for prior year adjustments									-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(57,431.10)	(1,703,622.37)	-	4,347.73	-	138,699.44	(29,552.00)	(2,750,960.00)	(4,398,518.30)
a. Deferred revenue	-		-	4,347.73	37,426.63	138,699.44	-		180,473.80
b. Accounts payable									-
c. Accounts receivable	57,431.10	1,703,622.37	-	-		-	29,552.00	2,750,960.00	1,790,605.47
14. Unused grant award calculation (line 4 minus line 9)	2,206.37	7,705.05	-	(27.27)	-	(205,443.42)	-	(2,750,960.00)	(2,946,519.27)
15. If carryover is allowed, enter line 14 amount here		7,705.05				138,699.44			146,404.49
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	594,169.63	2,237,962.37	786,142.17	12,987.27	-	817,394.42	73,655.00	2,750,960.00	4,522,310.86

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	First Five	Mental Health Service Act	Youth Mental Health First Aid	TOTAL
RESOURCE CODE	9340	9841	9900	
REVENUE OBJECT	8699	8590	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior year carryover	-	-	2,206.55	2,206.55
b. Restr Bal transfers (Obj 8997)				-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	-	2,206.55	2,206.55
2 a. Current year award	390,150.00	12,385.00	4,040.00	406,575.00
b. Other adjustments				-
c. Adj curr yr award	390,150.00	12,385.00	4,040.00	406,575.00
3. Required matching funds/other				-
4. Total available award (sum lines 1c, 2c, & 3)	390,150.00	12,385.00	6,246.55	408,781.55
REVENUES				
5. Revenue deferred from prior year				-
6. Cash received in current year	269,762.08	-	2,206.55	271,968.63
7. Contributed matching funds				-
8. Total available (sum lines 5,6, &7)	269,762.08	-	2,206.55	271,968.63
EXPENDITURES				
9. Donor-authorized expenditures	389,269.18	12,385.00	6,246.55	407,900.73
10. Non donor-authorized expenditures				-
11. Total expenditures (lines 9 & 10)	389,269.18	12,385.00	6,246.55	407,900.73
12. Amounts included in line 6 above for prior year adjustments				-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(119,507.10)	(12,385.00)	(4,040.00)	(135,932.10)
a. Deferred revenue	-	-	-	-
b. Accounts payable				-
c. Accounts receivable	119,507.10	12,385.00	4,040.00	135,932.10
14. Unused grant award calculation (line 4 minus line 9)	880.82	-	-	880.82
15. If carryover is allowed, enter line 14	-	-	-	-
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line	389,269.18	12,385.00	6,246.55	407,900.73

REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	.	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	10013	
AWARD		
1. Prior year restricted ending balance	809,602.05	809,602.05
2 a. Current year award	173,510.71	173,510.71
b. Other adjustments		-
c. Adj curr yr award	173,510.71	173,510.71
3. Required matching funds/other		-
4. Total available award (sum lines 1c, 2c, & 3)	983,112.76	983,112.76
REVENUES		
5. Cash received in current year	173,510.71	173,510.71
6. Amounts included in line 5 for prior year adjustments	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-
b. Noncurrent accounts receivable		-
c. Current accounts receivable (line 7a minus line 7b)	-	-
8. Contributed matching funds		-
9. Total available	173,510.71	173,510.71
EXPENDITURES		
10. Donor authorized expenditures	548,873.08	548,873.08
11. Non donor-authorized expenditures		-
12. Total expenditures	548,873.08	548,873.08
RESTRICTED ENDING BALANCE		
13. Current year	434,239.68	434,239.68

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

STATE PROGRAM NAME	Educator Effectiveness	LOTTERY - PROP 20	ADULT EDUCATION BLOCK GRANT	ADULT EDUCATION - CAERC	STATE SPECIAL EDUCATION	SPECIAL EDUCATION MENTAL HEALTH	College Readiness	TOTAL
RESOURCE CODE	6264	6300	FD 11 - 6391	FD 11 - 6393	6500	6512	7338	
REVENUE OBJECT	8590	8560	8590	8590	Various	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. a. Prior year restricted ending balance	51,537.54	150,469.44	47,480.71	-	-	11,389.71	265,334.10	526,211.50
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending balance	51,537.54	150,469.44			-			202,006.98
2. Current year award		607,009.84	16,594.36	303,665.26	3,532,353.00	552,700.00	-	5,012,322.46
b. Other adjustments				3,200.00	966,125.00	74,288.70		1,043,613.70
c. Adj curr yr award	-	607,009.84	16,594.36	306,865.26	4,498,478.00	626,988.70	-	6,055,936.16
3. Required matching funds/other								-
4. Total available award (sum lines 1c, 2c, & 3)	51,537.54	757,479.28	64,075.07	306,865.26	4,498,478.00	638,378.41	265,334.10	4,465,811.14
REVENUES								
5. Cash received in current year		391,817.05	16,594.36	285,426.76	4,394,040.00	488,813.70	-	5,576,691.87
6. Amounts included in line 5 for prior year adjustments					-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	215,192.79	-	21,438.50	104,438.00	138,175.00	-	4,465,811.14
b. Noncurrent accounts receivable								-
c. Current accounts receivable (line 7a minus line 7b)	-	215,192.79	-	21,438.50	104,438.00	138,175.00	-	4,465,811.14
8. Contributed matching funds					-			-
9. Total available	-	607,009.84	16,594.36	306,865.26	4,498,478.00	626,988.70	-	6,055,936.16
EXPENDITURES								
10. Donor authorized expenditures	51,537.54	286,398.02	47,480.71	302,365.26	4,498,478.00	638,378.41	191,419.39	6,016,057.33
11. Non donor-authorized expenditures					8,723,347.46	301,744.42		9,025,091.88
12. Total expenditures	51,537.54	286,398.02	47,480.71	302,365.26	13,221,825.46	940,122.83	191,419.39	15,041,149.21
RESTRICTED ENDING BALANCE								
13. Current year	-	471,081.26	16,594.36	4,500.00	-	-	73,914.71	566,090.33

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

LOCAL PROGRAM NAME	RRMA	DONATIONS	LIBRARY FEES	TOTAL
RESOURCE CODE	8150	9305	9449	
REVENUE OBJECT	8980	8699 & 8980	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior year restricted ending balance	2,668,728.76	65,531.70	16,272.63	2,750,533.09
b. Restr Bal transfers (Obj 8997)				
c. Adjusted Prior year restricted ending balance	2,668,728.76	65,531.70	16,272.63	2,750,533.09
2 a. Current year award	2,210,000.00	73,135.51	27,895.89	2,311,031.40
b. Other adjustments				-
c. Adj curr yr award	2,210,000.00	73,135.51	27,895.89	2,311,031.40
3. Required matching funds/other	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	4,878,728.76	138,667.21	44,168.52	4,465,811.14
REVENUES				
5. Cash received in current year	2,210,000.00	73,135.51	27,895.89	2,311,031.40
6. Amounts included in line 5 for prior year adjustments	-		-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-		-	4,465,811.14
b. Noncurrent accounts receivable	-	-		-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	4,465,811.14
8. Contributed matching funds			-	-
9. Total available	2,210,000.00	73,135.51	27,895.89	2,311,031.40
EXPENDITURES				
10. Donor authorized expenditures	2,592,480.74	88,964.09	25,598.23	2,707,043.06
11. Non donor-authorized expenditures	-	-	-	-
12. Total expenditures	2,592,480.74	88,964.09	25,598.23	2,707,043.06
RESTRICTED ENDING BALANCE				
13. Current year	2,286,248.02	49,703.12	18,570.29	2,354,521.43

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	45,841,842.06	301	16,022.35	303	45,825,819.71	305	693,272.07		307	45,132,547.64	309
2000 - Classified Salaries	18,172,886.70	311	57,576.65	313	18,115,310.05	315	1,802,538.18		317	16,312,771.87	319
3000 - Employee Benefits	21,758,354.73	321	666,145.62	323	21,092,209.11	325	708,574.51		327	20,383,634.60	329
4000 - Books, Supplies Equip Replace. (6500)	5,856,966.76	331	573,939.43	333	5,283,027.33	335	1,018,069.68		337	4,264,957.65	339
5000 - Services... & 7300 - Indirect Costs	14,567,148.44	341	52,186.10	343	14,514,962.34	345	3,855,808.98		347	10,659,153.36	349
TOTAL					104,831,328.54	365			TOTAL	96,753,065.12	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.53%
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).	96,753,065.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	191,128,455.00	60,906,937.00	252,035,392.00	0.00	10,077,591.00	241,957,801.00	8,165,620.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	8,995,000.00	0.00	8,995,000.00	0.00	0.00	8,995,000.00	0.00
Capital Leases Payable	1,790,856.00	(1,790,856.00)	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	24,736,603.00	9,992,922.00	34,729,525.00	0.00	5,242,066.00	29,487,459.00	0.00
Net Pension Liability	103,034,471.00	22,158,529.00	125,193,000.00	0.00	0.00	125,193,000.00	0.00
Total/Net OPEB Liability	11,010,503.00	(470,370.00)	10,540,133.00	0.00	0.00	10,540,133.00	0.00
Compensated Absences Payable	171,207.26	(0.26)	171,207.00	36,773.00	0.00	207,980.00	0.00
Governmental activities long-term liabilities	340,867,095.26	90,797,161.74	431,664,257.00	36,773.00	15,319,657.00	416,381,373.00	8,165,620.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	150,470,378.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,906,816.41
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	9,237.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,030,860.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	100,354.92
4. Other Transfers Out	All	9200	7200-7299	384,163.82
5. Interfund Transfers Out	All	9300	7600-7629	2,102,544.26
6. All Other Financing Uses	All	9100	7699	10,510,570.87
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,772.38
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)				17,168,504.22
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	150,279.10
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)				125,545,337.18

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)		12,463.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,072.76
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.)	128,970,214.74	9,152.04
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)	128,970,214.74	9,152.04
B. Required effort (Line A.2 times 90%)	116,073,193.27	8,236.84
C. Current year expenditures (Line I.E and Line II.B)	125,545,337.18	10,072.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	169,034,936.99		169,034,936.99			154,975,790.80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,114.73		14,114.73			12,479.67
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 P2 Report			2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	9,461.17		9,461.17	9,709.20		9,709.20
2. Total Charter Schools ADA (Form A, Line C9)	3,018.50		3,018.50	2,993.45		2,993.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,479.67			12,702.65
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)	205,789.59		205,789.59	194,228.00		194,228.00
2. Timber Yield Tax (Object 8022)	4.52		4.52	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)	18,642,207.81		18,642,207.81	17,788,154.00		17,788,154.00
5. Unsecured Roll Taxes (Object 8042)	808,790.04		808,790.04	690,103.00		690,103.00
6. Prior Years' Taxes (Object 8043)	193,194.50		193,194.50	142,911.00		142,911.00
7. Supplemental Taxes (Object 8044)	576,729.39		576,729.39	601,549.00		601,549.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,712,703.17		3,712,703.17	3,555,620.00		3,555,620.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2,717.41		2,717.41	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	24,142,136.43	0.00	24,142,136.43	22,972,565.00	0.00	22,972,565.00
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)	24,142,136.43	0.00	24,142,136.43	22,972,565.00	0.00	22,972,565.00

	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)			1,283,497.00			1,393,270.00
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)			1,283,497.00			1,393,270.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	90,402,281.26		90,402,281.26	100,507,404.00		100,507,404.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(314,149.00)		(314,149.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	90,088,132.26	0.00	90,088,132.26	100,507,404.00	0.00	100,507,404.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	136,338,349.70		136,338,349.70	144,373,580.00		144,373,580.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	565,859.78		565,859.78	121,651.00		121,651.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			169,034,936.99			154,975,790.80
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8842			1.0179
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			154,975,790.80			163,539,277.22
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,142,136.43			22,972,565.00
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)			1,497,560.40			1,524,318.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			90,088,132.26			100,507,404.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			90,088,132.26			100,507,404.00
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])			476,078.14			104,133.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,618,214.57			23,076,698.52
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)			90,088,132.26			100,507,404.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,618,214.57			
b. State Subventions (Line D8)			90,088,132.26			
c. Less: Excluded Appropriations (Line C23)			1,283,497.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			113,422,849.83			

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) 4,845,816.42
- 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) 100,531,481.55

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) 4.82%

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)	5,582,810.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,778,886.69
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	49,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	37,647.10
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)	637,678.78
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)	9,086,572.75
9. Carry-Forward Adjustment (Part IV, Line F)	(181,060.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,905,512.40

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	77,668,274.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,322,601.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,576,216.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,205,371.99
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,237.94
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,775.04
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,506,715.65
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)	47,754.07
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)	66,551.92
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)	12,592,171.40
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)	354,033.97
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	754,089.50
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,138,956.56
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)	127,243,750.42

**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) 7.14%

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) 7.00%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,086,572.75</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,395,393.19</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.38%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.38%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.38%) times Part III, Line B18); zero if positive	<u>(181,060.35)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(181,060.35)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.00%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-90,530.18) is applied to the current year calculation and the remainder (\$-90,530.17) is deferred to one or more future years:	<u>7.07%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-60,353.45) is applied to the current year calculation and the remainder (\$-120,706.90) is deferred to one or more future years:	<u>7.09%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(181,060.35)</u>

Approved indirect cost rate: 8.38%
Highest rate used in any program: 8.38%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,566,162.68	131,244.43	8.38%
01	3310	3,853,150.48	322,894.01	8.38%
01	3311	7,626.00	639.00	8.38%
01	3315	49,992.00	4,189.00	8.38%
01	3320	150,929.00	12,647.00	8.38%
01	3327	184,093.44	15,427.03	8.38%
01	3550	69,523.00	3,475.00	5.00%
01	4035	218,237.24	18,288.28	8.38%
01	4201	2,411.29	202.07	8.38%
01	4203	247,339.22	4,946.78	2.00%
01	5630	65,958.15	5,527.29	8.38%
01	5640	522,565.85	43,791.01	8.38%
01	6010	151,691.08	7,584.55	5.00%
01	6230	8,647.07	724.62	8.38%
01	6264	49,093.89	2,443.65	4.98%
01	6382	28,454.40	2,384.48	8.38%
01	6387	644,714.60	54,027.08	8.38%
01	6500	10,645,603.84	892,102.65	8.38%
01	6512	799,714.51	67,016.07	8.38%
01	6520	67,960.00	5,695.00	8.38%
01	7338	176,618.74	14,800.65	8.38%
01	8150	2,289,536.84	191,834.46	8.38%
01	9010	491,407.55	31,055.50	6.32%
11	6391	344,400.97	5,445.00	1.58%
12	6105	725,357.23	60,784.94	8.38%
13	5310	4,884,689.00	234,646.44	4.80%
13	5330	254,267.56	13,349.05	5.25%

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	1,861,055.21		408,141.02	2,269,196.23
2. State Lottery Revenue	8560	2,077,936.73		796,559.02	2,874,495.75
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,938,991.94	0.00	1,204,700.04	5,143,691.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	56,373.90			56,373.90
2. Classified Salaries	2000-2999	59,298.86			59,298.86
3. Employee Benefits	3000-3999	16,621.14			16,621.14
4. Books and Supplies	4000-4999	827,247.52		406,203.96	1,233,451.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	832,131.68			832,131.68
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			23,914.00	23,914.00
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	1,023,350.27		145,201.52	1,168,551.79
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,815,023.37	0.00	575,319.48	3,390,342.85
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,123,968.57	0.00	629,380.56	1,753,349.13
D. COMMENTS:					
Expenses associated with instructional materials and resources from NWEA and Illuminate.					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	530,810.19	234,538.10	765,348.29	59,588.22	824,936.51	
1110	Regular Education, K-12	66,440,200.04	29,736,190.81	96,176,390.85	7,488,067.92	103,664,458.77	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,378,407.82	485,790.88	1,864,198.70	145,142.13	2,009,340.83	
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	888,864.49	222,670.80	1,111,535.29	86,541.53	1,198,076.82	
4110	Regular Education, Adult	10,393.74	0.00	10,393.74	809.23	11,202.97	
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	354,543.29	66,015.38	420,558.67	32,743.71	453,302.38	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	19,127,035.77	3,384,188.40	22,511,224.17	1,752,671.05	24,263,895.22	
6000	Regional Occupational Ctr/Prg (ROC/P)	80,416.88	0.00	80,416.88	6,261.07	86,677.95	
Other Goals							
7110	Nonagency - Educational	30,772.38	0.00	30,772.38	2,395.87	33,168.25	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	119,601.68	0.00	119,601.68	9,311.91	128,913.59	
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				1,775.04	1,775.04	
----	Facilities Acquisition & Construction				3,699,082.01	3,699,082.01	
----	Other Outgo				13,923,390.81	13,923,390.81	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	486,382.98	486,382.98	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(314,225.43)	(314,225.43)	
----	Total General Fund and Charter Schools Funds Expenditures	88,961,046.28	34,129,394.37	123,090,440.65	9,755,690.19	150,470,378.70	

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	360,286.27	169,891.99	0.00	631.93	0.00	0.00	0.00			0.00	0.00	530,810.19
1110	Regular Education, K-12	61,066,989.94	2,596,137.44	3,923.48	1,396,764.86	135,714.61	10,949.76	1,192,624.23			37,095.72	0.00	66,440,200.04
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	923,071.52	0.00	0.00	94,997.20	123,350.82	0.00	0.00			236,988.28	0.00	1,378,407.82
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	888,602.02	0.00	0.00	262.47	0.00	0.00	0.00			0.00	0.00	888,864.49
4110	Regular Education, Adult	9,824.47	569.27	0.00	0.00	0.00	0.00	0.00			0.00	0.00	10,393.74
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	187,888.11	525.00	131,134.62	0.00	22,247.80	0.00	12,747.76			0.00	0.00	354,543.29
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	16,423,661.21	784,421.62	113,280.31	145,400.07	1,497,531.39	162,741.17	0.00			0.00	0.00	19,127,035.77
6000	ROC/P	80,416.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	80,416.88
Other Goals													
7110	Nonagency - Educational	30,772.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,772.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	110,363.74	0.00	0.00	0.00		9,237.94	0.00	0.00	0.00	119,601.68
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		79,971,512.80	3,551,545.32	358,702.15	1,638,056.53	1,778,844.62	173,690.93	1,205,371.99	9,237.94	0.00	274,084.00	0.00	88,961,046.28

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	178,009.56	56,528.54	0.00	234,538.10
1110	Regular Education, K-12	14,812,472.96	11,776,779.68	3,146,938.17	29,736,190.81
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	231,412.44	254,378.44	0.00	485,790.88
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	166,142.26	56,528.54	0.00	222,670.80
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	47,172.53	18,842.85	0.00	66,015.38
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,564,524.53	819,663.87	0.00	3,384,188.40
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		17,999,734.28	12,982,721.92	3,146,938.17	34,129,394.37

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,544,362.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	49,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,630,564.25
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,845,438.61
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,069,915.61
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	88,961,046.28
2	Total Allocated Costs (from Form PCR, Column 2, Total)	34,129,394.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	123,090,440.65
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	354,033.97
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	754,089.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,138,956.56
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,247,080.03
D. Total Direct Charged and Allocated Costs (B3 + C5)		129,337,520.68
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.79%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		1,775.04			1,775.04
Facilities Acquisition & Construction (Objects 1000-6500)			3,699,082.01		3,699,082.01
Other Outgo (Objects 1000-7999)				13,923,390.81	13,923,390.81
Total Other Costs	0.00	1,775.04	3,699,082.01	13,923,390.81	17,624,247.86

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,272,774.49	1,957,592.68	9,543,930.22	4,225,436.91	12,982,721.92	0.00	3,146,938.17
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	6.00	6.00	6.00	6.00	6.00		
1110 Regular Education, K-12	499.27	499.27	499.27	499.27	1,250.00		850.00
3100 Alternative Schools							
3200 Continuation Schools	7.80	7.80	7.80	7.80	27.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	5.60	5.60	5.60	5.60	6.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.59	1.59	1.59	1.59	2.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	86.44	86.44	86.44	86.44	87.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	606.70	606.70	606.70	606.70	1,378.00	0.00	850.00

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									1,650
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,370,498.85	0.00	0.00	0.00	273,933.85	2,568,082.81	4,065,084.42		8,277,599.93
2000-2999	Classified Salaries	151,320.68	0.00	0.00	0.00	144,947.45	2,071,714.93	1,383,163.57		3,751,146.63
3000-3999	Employee Benefits	496,408.30	0.00	0.00	0.00	133,248.58	1,528,107.09	1,831,721.70		3,989,485.67
4000-4999	Books and Supplies	14,378.13	0.00	0.00	0.00	0.00	138,138.09	30,283.80		182,800.02
5000-5999	Services and Other Operating Expenditures	199,752.46	0.00	0.00	0.00	0.00	2,570,120.47	156,130.59		2,926,003.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(4,508.00)	0.00	0.00	0.00	0.00	0.00	0.00		(4,508.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,227,850.42	0.00	0.00	0.00	552,129.88	8,876,163.39	7,466,384.08	0.00	19,122,527.77
7310	Transfers of Indirect Costs	1,320,609.76	0.00	0.00	0.00	0.00	0.00	0.00		1,320,609.76
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	3,384,188.45								3,384,188.45
	Total Indirect Costs and PCR Allocations	4,704,798.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,704,798.21
	TOTAL COSTS	6,932,648.63	0.00	0.00	0.00	552,129.88	8,876,163.39	7,466,384.08	0.00	23,827,325.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	15,232.19	0.00	0.00	0.00	6,680.00	337,332.86	31,073.49		390,318.54
2000-2999	Classified Salaries	55,129.51	0.00	0.00	0.00	144,917.48	1,560,055.69	1,145,798.55		2,905,901.23
3000-3999	Employee Benefits	14,502.98	0.00	0.00	0.00	46,956.86	613,616.23	435,219.29		1,110,295.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	120,904.26	246.95		121,151.21
5000-5999	Services and Other Operating Expenditures	24,995.88	0.00	0.00	0.00	27,431.43	312,226.32	113,167.00		477,820.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,860.56	0.00	0.00	0.00	225,985.77	2,944,135.36	1,725,505.28	0.00	5,005,486.97
7310	Transfers of Indirect Costs	355,796.04	0.00	0.00	0.00	0.00	0.00	0.00		355,796.04
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	355,796.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	355,796.04
	TOTAL BEFORE OBJECT 8980	465,656.60	0.00	0.00	0.00	225,985.77	2,944,135.36	1,725,505.28	0.00	5,361,283.01
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,593,401.70 2,767,881.31

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	1,355,266.66	0.00	0.00	0.00	267,253.85	2,230,749.95	4,034,010.93		7,887,281.39
2000-2999	Classified Salaries	96,191.17	0.00	0.00	0.00	29.97	511,659.24	237,365.02		845,245.40
3000-3999	Employee Benefits	481,905.32	0.00	0.00	0.00	86,291.72	914,490.86	1,396,502.41		2,879,190.31
4000-4999	Books and Supplies	14,378.13	0.00	0.00	0.00	0.00	17,233.83	30,036.85		61,648.81
5000-5999	Services and Other Operating Expenditures	174,756.58	0.00	0.00	0.00	(27,431.43)	2,257,894.15	42,963.59		2,448,182.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(4,508.00)	0.00	0.00	0.00	0.00	0.00	0.00		(4,508.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,117,989.86	0.00	0.00	0.00	326,144.11	5,932,028.03	5,740,878.80	0.00	14,117,040.80
7310	Transfers of Indirect Costs	964,813.72	0.00	0.00	0.00	0.00	0.00	0.00		964,813.72
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	3,384,188.45								3,384,188.45
	Total Indirect Costs and PCR Allocations	4,349,002.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,349,002.17
	TOTAL BEFORE OBJECT 8980	6,466,992.03	0.00	0.00	0.00	326,144.11	5,932,028.03	5,740,878.80	0.00	18,466,042.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,593,401.70
	TOTAL COSTS									21,059,444.67
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	120.00	0.00		120.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	29.97	135,499.77	0.14		135,529.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	4.55	27,449.72	(2.95)		27,451.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	166.21	1,577.34		1,743.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,654.40	0.00		4,654.40
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	34.52	167,890.10	1,574.53	0.00	169,499.15
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	34.52	167,890.10	1,574.53	0.00	169,499.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,593,401.70
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)									9,032,470.88
	TOTAL COSTS									11,795,371.73

* 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	19,536,228.65	9,567,237.91
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)	19,536,228.65	9,567,237.91
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>1,548.00</u>	
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)	1,548.00	

SELPA: Sacramento County (BJ)

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/leamoexempwrksht.xls>

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

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

SELPA: Sacramento County (BJ)

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

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

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

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

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

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

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

SELPA: Sacramento County (BJ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	23,827,325.98		
b. Less: Expenditures paid from federal sources	2,767,881.31		
c. Expenditures paid from state and local sources	21,059,444.67	19,536,228.65	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		19,536,228.65	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,059,444.67	19,536,228.65	1,523,216.02

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	23,827,325.98		
b. Less: Expenditures paid from federal sources	2,767,881.31		
c. Expenditures paid from state and local sources	21,059,444.67	19,536,228.65	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		19,536,228.65	
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	21,059,444.67	19,536,228.65	1,523,216.02
d. Special education unduplicated pupil count	1,650	1,548	
e. Per capita state and local expenditures (A2c/A2d)	12,763.30	12,620.30	143.00

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: Sacramento County (BJ)

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	11,795,371.73	9,567,237.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>9,567,237.91</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,795,371.73</u>	<u>9,567,237.91</u>	<u>2,228,133.82</u>

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	11,795,371.73	9,567,237.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>9,567,237.91</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,795,371.73</u>	<u>9,567,237.91</u>	<u>2,228,133.82</u>
b. Special education unduplicated pupil count	<u>1,650</u>	<u>1,548</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,148.71</u>	<u>6,180.39</u>	<u>968.32</u>

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.

Vina Guzman
Contact Name

916-567-5400
Telephone Number

Director
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,650
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,714,693.00	0.00	0.00	0.00	273,800.00	2,694,062.00	4,307,880.00		8,990,435.00
2000-2999	Classified Salaries	149,903.00	0.00	0.00	0.00	161,046.00	2,325,970.00	1,609,844.00		4,246,763.00
3000-3999	Employee Benefits	576,766.00	0.00	0.00	0.00	133,028.00	1,734,586.00	1,991,254.00		4,435,634.00
4000-4999	Books and Supplies	20,288.00	0.00	0.00	0.00	17,793.00	196,851.00	76,636.00		311,568.00
5000-5999	Services and Other Operating Expenditures	230,747.00	0.00	0.00	0.00	0.00	1,407,521.00	192,090.00		1,830,358.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,699,397.00	0.00	0.00	0.00	585,667.00	8,358,990.00	8,177,704.00	0.00	19,821,758.00
7310	Transfers of Indirect Costs	1,175,156.00	0.00	0.00	0.00	0.00	0.00	0.00		1,175,156.00
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	1,175,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,175,156.00
	TOTAL COSTS	3,874,553.00	0.00	0.00	0.00	585,667.00	8,358,990.00	8,177,704.00	0.00	20,996,914.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,708,334.00	0.00	0.00	0.00	273,800.00	2,471,598.00	4,305,493.00		8,759,225.00
2000-2999	Classified Salaries	101,445.00	0.00	0.00	0.00	0.00	581,468.00	321,097.00		1,004,010.00
3000-3999	Employee Benefits	563,559.00	0.00	0.00	0.00	77,015.00	981,812.00	1,453,986.00		3,076,372.00
4000-4999	Books and Supplies	20,288.00	0.00	0.00	0.00	0.00	34,307.00	54,713.00		109,308.00
5000-5999	Services and Other Operating Expenditures	149,350.00	0.00	0.00	0.00	0.00	1,343,921.00	63,595.00		1,556,866.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,549,976.00	0.00	0.00	0.00	350,815.00	5,413,106.00	6,198,884.00	0.00	14,512,781.00
7310	Transfers of Indirect Costs	848,846.00	0.00	0.00	0.00	0.00	0.00	0.00		848,846.00
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	848,846.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,846.00
	TOTAL BEFORE OBJECT 8980	3,398,822.00	0.00	0.00	0.00	350,815.00	5,413,106.00	6,198,884.00	0.00	15,361,627.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,902,403.00
	TOTAL COSTS									18,264,030.00

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	335.00		335.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	128,421.00	115,200.00		243,621.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	60,645.00	38,360.00		99,005.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,968.00	5,525.00		14,493.00	
5000-5999	Services and Other Operating Expenditures	19,100.00	0.00	0.00	0.00	0.00	4,623.00	0.00		23,723.00	
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	19,100.00	0.00	0.00	0.00	0.00	202,657.00	159,420.00	0.00	381,177.00	
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	19,100.00	0.00	0.00	0.00	0.00	202,657.00	159,420.00	0.00	381,177.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										2,902,403.00
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)										9,795,985.00
	TOTAL COSTS										13,079,565.00

* 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									1,650
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,370,498.85	0.00	0.00	0.00	273,933.85	2,568,082.81	4,065,084.42		8,277,599.93
2000-2999	Classified Salaries	151,320.68	0.00	0.00	0.00	144,947.45	2,071,714.93	1,383,163.57		3,751,146.63
3000-3999	Employee Benefits	496,408.30	0.00	0.00	0.00	133,248.58	1,528,107.09	1,831,721.70		3,989,485.67
4000-4999	Books and Supplies	14,378.13	0.00	0.00	0.00	0.00	138,138.09	30,283.80		182,800.02
5000-5999	Services and Other Operating Expenditures	199,752.46	0.00	0.00	0.00	0.00	2,570,120.47	156,130.59		2,926,003.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(4,508.00)	0.00	0.00	0.00	0.00	0.00	0.00		(4,508.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,227,850.42	0.00	0.00	0.00	552,129.88	8,876,163.39	7,466,384.08	0.00	19,122,527.77
7310	Transfers of Indirect Costs	1,320,609.76	0.00	0.00	0.00	0.00	0.00	0.00		1,320,609.76
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)	3,384,188.45								3,384,188.45
	Total Indirect Costs	1,320,609.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,320,609.76
	TOTAL COSTS	3,548,460.18	0.00	0.00	0.00	552,129.88	8,876,163.39	7,466,384.08	0.00	20,443,137.53
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	15,232.19	0.00	0.00	0.00	6,680.00	337,332.86	31,073.49		390,318.54
2000-2999	Classified Salaries	55,129.51	0.00	0.00	0.00	144,917.48	1,560,055.69	1,145,798.55		2,905,901.23
3000-3999	Employee Benefits	14,502.98	0.00	0.00	0.00	46,956.86	613,616.23	435,219.29		1,110,295.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	120,904.26	246.95		121,151.21
5000-5999	Services and Other Operating Expenditures	24,995.88	0.00	0.00	0.00	27,431.43	312,226.32	113,167.00		477,820.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,860.56	0.00	0.00	0.00	225,985.77	2,944,135.36	1,725,505.28	0.00	5,005,486.97
7310	Transfers of Indirect Costs	355,796.04	0.00	0.00	0.00	0.00	0.00	0.00		355,796.04
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	355,796.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	355,796.04
	TOTAL BEFORE OBJECT 8980	465,656.60	0.00	0.00	0.00	225,985.77	2,944,135.36	1,725,505.28	0.00	5,361,283.01
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,593,401.70
	TOTAL COSTS									2,767,881.31

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	1,355,266.66	0.00	0.00	0.00	267,253.85	2,230,749.95	4,034,010.93		7,887,281.39
2000-2999	Classified Salaries	96,191.17	0.00	0.00	0.00	29.97	511,659.24	237,365.02		845,245.40
3000-3999	Employee Benefits	481,905.32	0.00	0.00	0.00	86,291.72	914,490.86	1,396,502.41		2,879,190.31
4000-4999	Books and Supplies	14,378.13	0.00	0.00	0.00	0.00	17,233.83	30,036.85		61,648.81
5000-5999	Services and Other Operating Expenditures	174,756.58	0.00	0.00	0.00	(27,431.43)	2,257,894.15	42,963.59		2,448,182.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(4,508.00)	0.00	0.00	0.00	0.00	0.00	0.00		(4,508.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,117,989.86	0.00	0.00	0.00	326,144.11	5,932,028.03	5,740,878.80	0.00	14,117,040.80
7310	Transfers of Indirect Costs	964,813.72	0.00	0.00	0.00	0.00	0.00	0.00		964,813.72
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)	3,384,188.45								3,384,188.45
	Total Indirect Costs	964,813.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	964,813.72
	TOTAL BEFORE OBJECT 8980	3,082,803.58	0.00	0.00	0.00	326,144.11	5,932,028.03	5,740,878.80	0.00	15,081,854.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,593,401.70
	TOTAL COSTS									17,675,256.22
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	120.00	0.00		120.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	29.97	135,499.77	0.14		135,529.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	4.55	27,449.72	(2.95)		27,451.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	166.21	1,577.34		1,743.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,654.40	0.00		4,654.40
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	34.52	167,890.10	1,574.53	0.00	169,499.15
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	34.52	167,890.10	1,574.53	0.00	169,499.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,593,401.70
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)									9,032,470.88
	TOTAL COSTS									11,795,371.73

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

SELPA: Sacramento County (BJ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sacramento County (BJ)

SECTION 2

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

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

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

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

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

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

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

SELPA: Sacramento County (BJ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	20,996,914.00		
b. Less: Expenditures paid from federal sources	2,732,884.00		
c. Expenditures paid from state and local sources	18,264,030.00	17,675,256.22	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		17,675,256.22	
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	18,264,030.00	17,675,256.22	588,773.78

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	20,996,914.00		
b. Less: Expenditures paid from federal sources	2,732,884		
c. Expenditures paid from state and local sources	18,264,030.00	17,675,256.22	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		17,675,256.22	
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	18,264,030.00	17,675,256.22	
d. Special education unduplicated pupil count	1650	1650	
e. Per capita state and local expenditures (A2c/A2d)	11,069.11	10,712.28	356.83

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: Sacramento County (BJ)

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	13,079,565.00	11,795,371.73	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>11,795,371.73</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>13,079,565.00</u>	<u>11,795,371.73</u>	<u>1,284,193.27</u>

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

	Budget FY 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	13,079,565.00	11,795,371.73	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>11,795,371.73</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>13,079,565.00</u>	<u>11,795,371.73</u>	<u>1,284,193.27</u>
b. Special education unduplicated pupil count	<u>1,650</u>	<u>1,650</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,927.01</u>	<u>7,148.71</u>	<u>778.30</u>

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

Vina Guzman
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Director
Title

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E-mail Address

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,722,945.25)	0.00	(314,225.43)				
Other Sources/Uses Detail					933,489.29	0.00		
Fund Reconciliation							1,803,631.13	624,561.88
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,795,789.53	0.00	0.00	0.00				
Other Sources/Uses Detail					175,200.00	2,102,544.26		
Fund Reconciliation							610,997.21	1,279,505.37
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	6,736.24	0.00	5,445.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,645.34
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	169.50	0.00	60,784.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							674.23	60,784.94
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(92,678.53)	247,995.49	0.00				
Other Sources/Uses Detail					63,110.61	126,221.21		
Fund Reconciliation							75,000.69	374,249.66
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	12,928.51	0.00						
Other Sources/Uses Detail					124,382.26	0.00		
Fund Reconciliation							125,382.62	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	507,253.14		
Fund Reconciliation							0.00	331,049.29
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					1,376,725.85	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					126,221.21	63,110.61		
Fund Reconciliation							126,221.21	63,110.61

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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	1,815,623.78	(1,815,623.78)	314,225.43	(314,225.43)	2,799,129.22	2,799,129.22	2,741,907.09	2,741,907.09

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Natomas Unified

Sacramento 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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	7130	-4,508.00
Explanation:Credit from prior year posted to account line by county office.			
21	0000	8660	-7,215.40
Explanation:Negative interest earned from County Treasurer.			
35	7710	8660	-2,033.00
Explanation:Negative interest earned from County Treasurer.			

SUPPLEMENTAL CHECKS

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

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COPS.9666	8,995,000.00	8,995,000.00

EXPORT CHECKS

Checks Completed.