

Central Unified School District



2018-2019 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 10, 2019

ANDREW G. ALVARADO
SUPERINTENDENT

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1
Trustee Area 2
Trustee Area 3
Trustee Area 4
Trustee Area 5
Trustee Area 6
Trustee Area 7

Mr. Jason Paul
Mrs. Yesenia Carrillo
Mr. Phillip Cervantes
Mr. Richard Atkins
Mr. Richard A. Solis
Mrs. Terry Cox
Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent
Assistant Superintendent, Educational Services
Assistant Superintendent, Chief Business Officer
Assistant Superintendent, Human Resources

Mr. Andrew G. Alvarado
Mrs. Ketti Davis
TBA
Mr. Jack Kelejian

TOTAL EMPLOYEES (includes vacant positions)

Certificated	820.40 F.T.E.
Classified	550.95 F.T.E.
Management/Confidential/Supervisor	177.63 F.T.E.

STUDENT ENROLLMENT

District K-12 Regular Education – 2018/19 CBEDS

15,884

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Chelan Shepherd, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Ezequiel Gutierrez, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Charlene Clark, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Hawkins, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Brandi Fleming, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Ying Lee, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Brian Clark, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Kristen Ginger, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Brent Dettman, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather Kuyper, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Robert Perez, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Dave Holterman, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Leah Spate, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

CENTRAL UNIFIED SCHOOL DISTRICT 2018-2019 UNAUDITED ACTUALS OVERVIEW

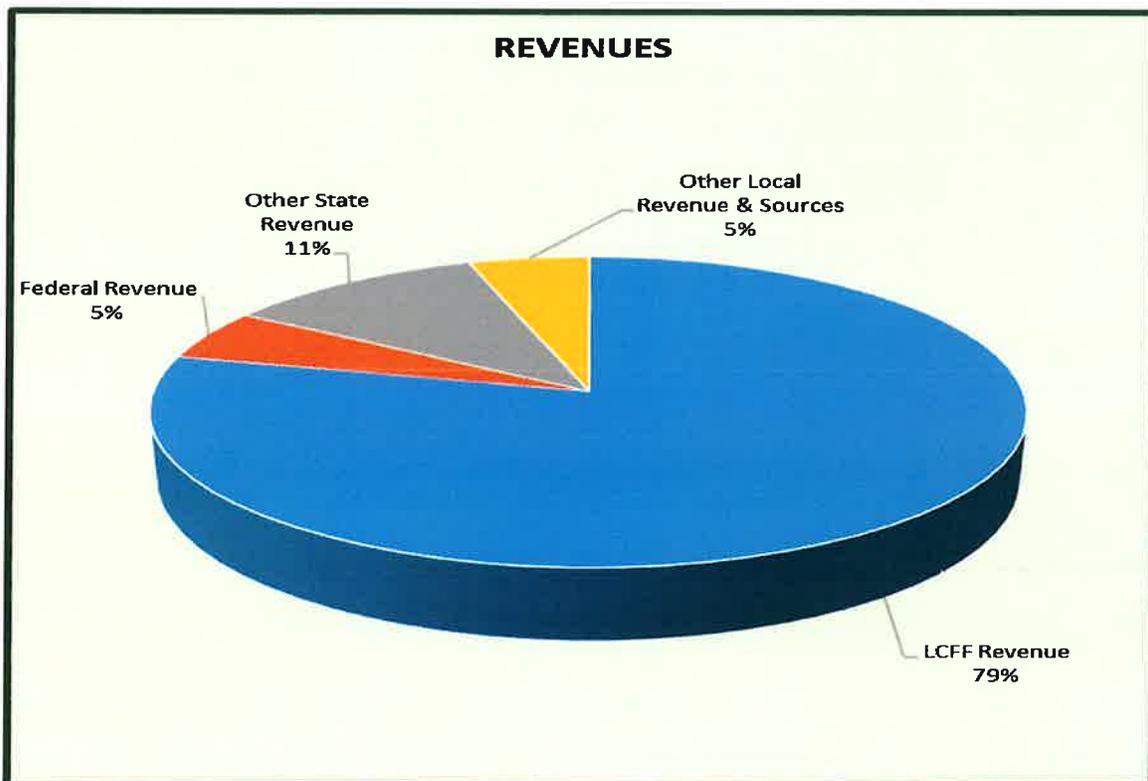
Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2018-19.

The Unaudited Actual Financial Reports are presented to the Governing Board for acceptance on or before September 15th and submitted to the Fresno County Superintendent of Schools to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2018-19 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

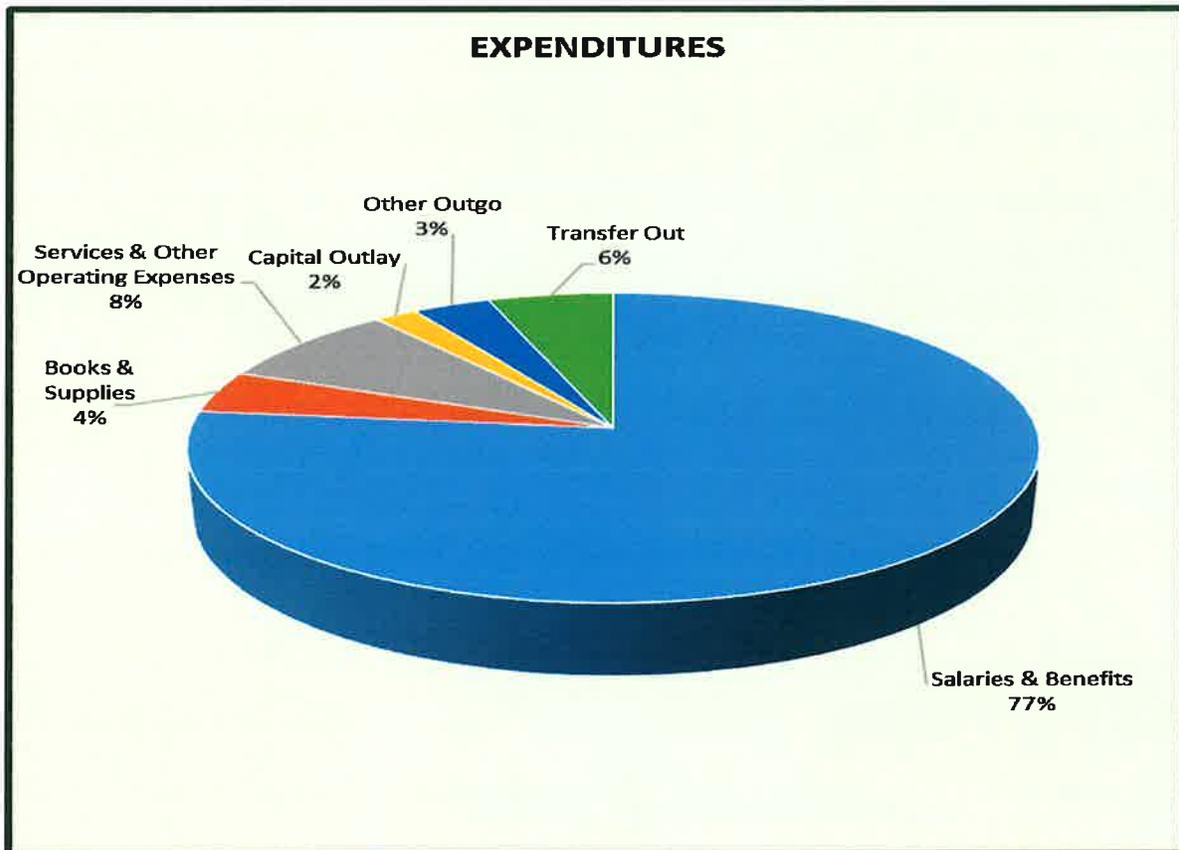
REVENUES	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
LCFF Revenue	\$ 155,606,592	\$ 155,651,352	\$ 44,760
Federal Revenue	\$ 12,095,613	\$ 10,339,877	\$ (1,755,736)
Other State Revenue	\$ 13,277,598	\$ 21,970,919	\$ 8,693,321
Other Local Revenue & Sources	\$ 9,737,154	\$ 9,986,085	\$ 248,931
TOTALS	\$ 190,716,957	\$ 197,948,233	\$ 7,231,276

The difference in LCFF funds is due mainly to the ADA projections. The Federal Revenue has been deferred/carry forward to the 2019-20 budget. Other State Revenue has been deferred/carry forward to the 2019-20 budget. The increase in Other State Revenue is for the On-Behalf payment for STRS and the new PERS On-Behalf payment. Other Local Revenue includes interest, rebates, Facility Use, After School Programs, ROP, Fresno State Residency Program, Co-Curricular, State Water Resources grant, bus grants, etc. Grants that allow carryover roll into the 2019-20 school year.



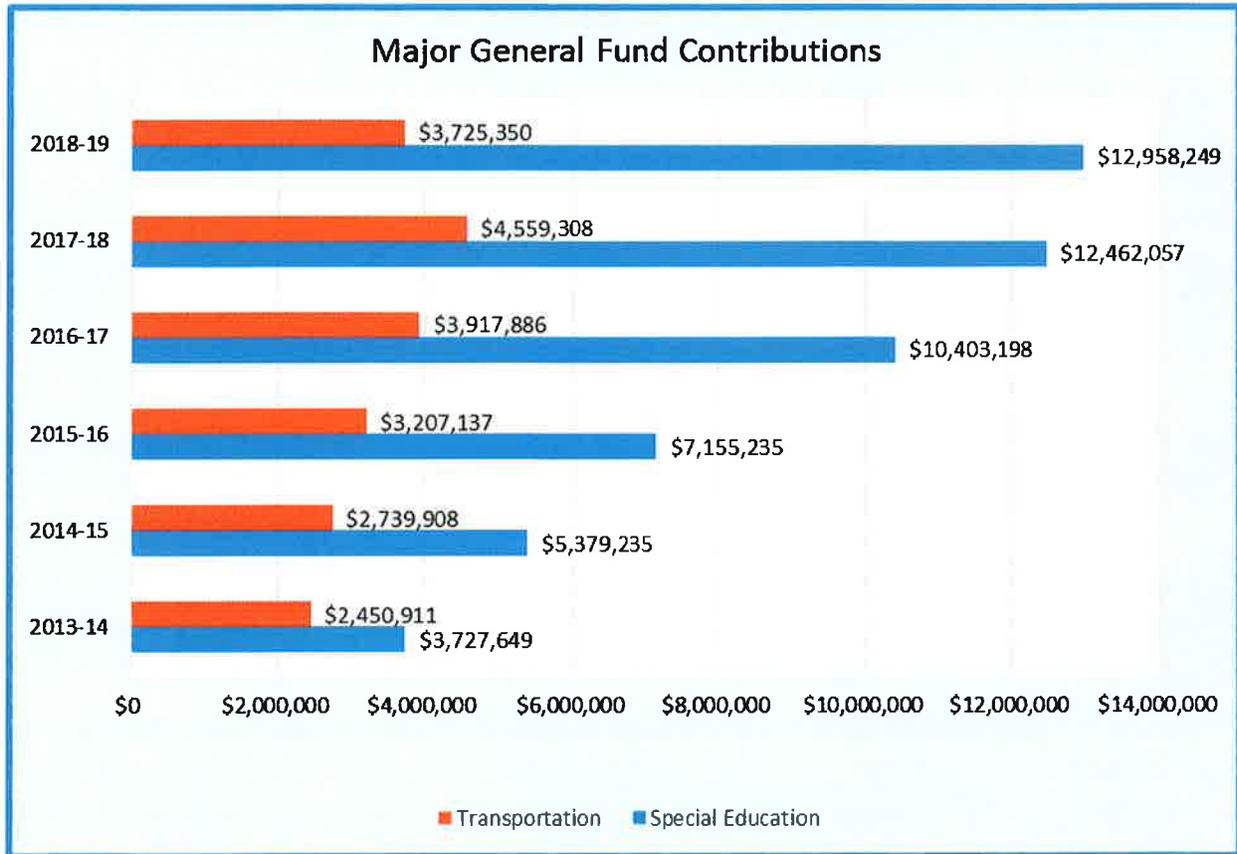
EXPENDITURES	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
Salaries & Benefits	\$ 145,082,510	\$ 151,897,098	\$ 6,814,587
Books & Supplies	\$ 12,299,736	\$ 8,603,361	\$ (3,696,376)
Services & Other Operating Expenses	\$ 18,173,204	\$ 16,367,949	\$ (1,805,255)
Capital Outlay	\$ 4,206,384	\$ 3,635,571	\$ (570,813)
Other Outgo	\$ 6,476,800	\$ 6,544,828	\$ 68,029
Transfer Out	\$ 10,673,161	\$ 10,687,243	\$ 14,081
TOTALS	\$ 196,911,795	\$ 197,736,049	\$ 824,254

The difference between estimated and unaudited actuals for Salaries & Benefits reflects a portion of the increase in the 2018-19 CUTA negotiated retroactive salary payment, STRs On-Behalf payment and the new requirement for PERs On-Behalf payment. The decrease in books and supplies reflect savings from not purchasing instructional and office materials and non-capital equipment. The decrease in services and other operating expenses reflect savings on travel and conference, maintenance/facility projects, copier maintenance/rental, service contracts, utilities, and legal services. Capital Outlay decrease is associated with facility projects not completed which will carry over to subsequent years. Other Outgo increase is associated with the district allowable indirect charge on actual expenditures, payment to Fresno County Superintendent of Schools for county operated ADA received through LCFF.



GENERAL FUND CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to programs such as Attendance Incentive, School Safety, Ag Vocation, Community Day, Aquatics, CUTA Class Overage Fund and Elective Class Projects.



OVERVIEW OF THE 2018-19 FISCAL YEAR

Central Unified General Fund had an overall net increase of \$212,184 with an ending fund balance of \$37,377,788 the ending fund balance consists of \$23,437,518.40 unappropriated, \$9,886,802 (5%) reserve for economic uncertainties, \$4,021,206 restricted programs, \$25,000 revolving cash and \$7,261 stores inventory.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.12%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$118,398,526.94
	Appropriations Subject to Limit	\$118,398,526.94
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.79%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: September 10 2019

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Kevin Otto
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Deputy Superintendent/CFO
Title
559.265.3083
Telephone
kotto@fcoe.org
E-mail Address

For School District:

Yolanda Balladares
Name
Director of Fiscal Services
Title
559.274.4700 x63106
Telephone
yballadares@centralusd.k12.ca.gov
E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	155,651,352.02	0.00	155,651,352.02	164,917,773.17	0.00	164,917,773.17	6.0%
2) Federal Revenue		8100-8299	425,460.46	9,914,416.17	10,339,876.63	4,000.00	11,766,805.38	11,770,805.38	13.8%
3) Other State Revenue		8300-8599	6,085,321.24	15,885,597.81	21,970,919.05	3,108,424.09	7,202,374.46	10,310,798.55	-53.1%
4) Other Local Revenue		8600-8799	3,038,790.62	6,947,294.72	9,986,085.34	748,080.00	7,540,584.62	8,288,664.62	-17.0%
5) TOTAL REVENUES			165,200,924.34	32,747,308.70	197,948,233.04	168,778,277.26	26,509,764.46	195,288,041.72	-1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	64,290,332.56	11,471,669.12	75,762,001.68	68,764,883.58	12,603,832.27	81,368,715.85	7.4%
2) Classified Salaries		2000-2999	17,588,594.18	5,930,165.77	23,518,759.95	19,063,285.15	6,568,054.57	25,631,339.72	9.0%
3) Employee Benefits		3000-3999	33,571,429.51	19,044,906.53	52,616,336.04	37,295,438.31	13,384,743.48	50,680,181.79	-3.7%
4) Books and Supplies		4000-4999	5,305,104.98	3,298,255.95	8,603,360.93	7,956,959.12	5,931,094.11	13,888,053.23	61.4%
5) Services and Other Operating Expenditures		5000-5999	10,772,317.80	5,595,631.08	16,367,948.88	11,206,716.50	4,632,847.14	15,839,563.64	-3.2%
6) Capital Outlay		6000-6999	2,122,438.23	1,513,132.53	3,635,570.76	970,408.80	1,349,101.17	2,319,509.97	-36.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,115,233.91	2,775,307.76	6,890,541.67	4,495,899.90	1,699,909.27	6,195,809.17	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,262,285.28)	916,572.00	(345,713.28)	(1,593,927.09)	1,173,692.73	(420,234.36)	21.6%
9) TOTAL EXPENDITURES			136,503,165.89	50,545,640.74	187,048,806.63	148,159,684.27	47,343,274.74	195,502,939.01	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			28,697,758.45	(17,798,332.04)	10,899,426.41	20,618,612.99	(20,833,510.28)	(214,897.29)	-102.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,673,161.44	14,081.21	10,687,242.65	1,500,000.00	0.00	1,500,000.00	-86.0%
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	(18,389,644.31)	18,389,644.31	0.00	(18,737,736.95)	18,737,736.95	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,062,805.75)	18,375,563.10	(10,687,242.65)	(20,237,736.95)	18,737,736.95	(1,500,000.00)	-86.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,047.30)	577,231.06	212,183.76	380,876.04	(2,095,773.33)	(1,714,897.29)	-908.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
2) Ending Balance, June 30 (E + F1e)			33,356,581.36	4,021,206.19	37,377,787.55	33,737,457.40	1,925,432.86	35,662,890.26	-4.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	7,260.50	0.00	7,260.50	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,021,206.19	4,021,206.19	0.00	1,925,432.86	1,925,432.86	-52.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	9,886,802.46	0.00	9,886,802.46	9,850,146.95	0.00	9,850,146.95	-0.4%
Reserve for Economic Uncertainties		9790	23,437,518.40	0.00	23,437,518.40	23,887,310.45	0.00	23,887,310.45	1.9%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	41,314,652.86	(228,402.38)	41,086,250.48			
1) Fair Value Adjustment to Cash in County Treasury		9111	(951,175.88)	0.00	(951,175.88)			
b) in Banks		9120	13,460.90	0.00	13,460.90			
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent/Trustee		9135	31,078.89	0.00	31,078.89			
e) Collections Awaiting Deposit		9140	484.00	0.00	484.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,014,484.44	5,744,642.81	6,759,127.25			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	347,330.75	0.00	347,330.75			
6) Stores		9320	7,260.50	0.00	7,260.50			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			41,802,576.46	5,516,240.43	47,318,816.89			
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	8,218,523.79	1,054,020.55	9,272,544.34			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	227,471.31	0.00	227,471.31			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	441,013.69	441,013.69			
6) TOTAL, LIABILITIES			8,445,995.10	1,495,034.24	9,941,029.34			
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								

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2018-19 Unaudited Actuals		2019-20 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	33,356,581.36	4,021,206.19			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	37,377,787.55				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	113,004,856.00	0.00	113,004,856.00	121,999,587.17	0.00	121,999,587.17	8.0%
Education Protection Account State Aid - Current Year		8012	24,533,361.00	0.00	24,533,361.00	24,808,247.00	0.00	24,808,247.00	1.1%
State Aid - Prior Years		8019	3,195.00	0.00	3,195.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	150,497.20	0.00	150,497.20	150,497.00	0.00	150,497.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,877.94	0.00	3,877.94	3,878.00	0.00	3,878.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,024,230.43	0.00	17,024,230.43	17,024,230.00	0.00	17,024,230.00	0.0%
Unsecured Roll Taxes		8042	760,217.95	0.00	760,217.95	760,218.00	0.00	760,218.00	0.0%
Prior Years' Taxes		8043	60,228.42	0.00	60,228.42	60,229.00	0.00	60,229.00	0.0%
Supplemental Taxes		8044	434,317.15	0.00	434,317.15	434,317.00	0.00	434,317.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(492,590.33)	0.00	(492,590.33)	(492,590.00)	0.00	(492,590.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	159,674.58	0.00	159,674.58	159,674.00	0.00	159,674.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	7,868.28	0.00	7,868.28	7,868.00	0.00	7,868.00	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	3,236.90	0.00	3,236.90	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,618.50)	0.00	(1,618.50)	1,618.00	0.00	1,618.00	-200.0%
Subtotal, LCFF Sources			155,651,352.02	0.00	155,651,352.02	164,917,773.17	0.00	164,917,773.17	6.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			155,651,352.02	0.00	155,651,352.02	164,917,773.17	0.00	164,917,773.17	6.0%
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	2,792,571.00	2,792,571.00	0.00	2,683,381.00	2,683,381.00	-3.9%
Special Education Discretionary Grants		8182	0.00	67,019.00	67,019.00	0.00	67,497.00	67,497.00	0.7%
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	80,516.39	80,516.39	0.00	105,090.00	105,090.00	30.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,669,829.58	5,669,829.58		6,066,381.59	6,066,381.59	7.0%
Title I, Part D, Local Delinquent Programs	3025	8290		9,216.71	9,216.71		6,934.30	6,934.30	-24.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		638,695.73	638,695.73		1,131,283.87	1,131,283.87	77.1%
Title III, Part A, Immigrant Student Program	4201	8290		25,933.37	25,933.37		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		223,224.35	223,224.35			242,590.06	8.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		162,468.00	162,468.00			1,194,804.00	635.4%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		156,432.13	156,432.13			157,310.00	0.6%
All Other Federal Revenue	All Other	8290	425,460.46	88,509.91	513,970.37	4,000.00		111,533.56	-77.6%
TOTAL, FEDERAL REVENUE			425,460.46	9,914,416.17	10,339,876.63	4,000.00		11,770,805.38	13.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	94,289.00	0.00	94,289.00	94,289.00		94,289.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	8,597.00	0.00	8,597.00	0.00		0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		0.00	0.0%
Mandated Costs Reimbursements		8550	3,321,897.00	0.00	3,321,897.00	606,900.14		606,900.14	-81.7%
Lottery - Unrestricted and Instructional Materials		8560	2,612,319.24	1,108,494.64	3,720,813.88	2,360,351.97		828,467.91	-14.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00		0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		571,319.71	571,319.71		431,255.26	431,255.26	-24.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,219.00	14,205,783.46	14,254,002.46	46,882.98	5,942,651.29	5,989,534.27	-58.0%
TOTAL, OTHER STATE REVENUE			6,085,321.24	15,885,597.81	21,970,919.05	3,108,424.09	7,202,374.46	10,310,798.55	-53.1%

Description	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	14,081.21	14,081.21	0.00	0.00	0.00	-100.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	45,135.50	0.00	45,135.50	30,000.00	0.00	30,000.00	-33.5%
Interest	783,038.06	0.00	783,038.06	350,000.00	0.00	350,000.00	-55.3%
Net Increase (Decrease) in the Fair Value	(336,290.55)	0.00	(336,290.55)	0.00	0.00	0.00	-100.0%
of Investments							
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	23,569.59	574,841.04	598,410.63	0.00	343,061.90	343,061.90	-42.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	1,618.50	0.00	1,618.50	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	2,521,719.52	1,429,471.47	3,951,190.99	368,080.00	1,467,884.90	1,835,964.90	-53.5%
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	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		4,928,901.00	4,928,901.00		5,729,637.82	5,729,637.82	16.2%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers	6360	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	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			3,038,790.62	6,947,294.72	9,986,085.34	748,080.00	7,540,584.62	8,288,664.62	-17.0%
TOTAL, REVENUES			165,200,924.34	32,747,308.70	197,948,233.04	168,778,277.26	26,509,764.46	195,288,041.72	-1.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,911,394.29	7,638,299.05	59,549,693.34	55,585,775.48	8,516,841.83	64,102,617.31	7.6%
Certificated Pupil Support Salaries		1200	7,039,646.24	1,832,119.89	8,871,766.13	7,516,406.48	1,961,784.52	9,478,191.00	6.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,109,778.90	740,160.59	5,849,939.49	5,400,286.47	859,340.55	6,259,627.02	7.0%
Other Certificated Salaries		1900	229,513.13	1,261,089.59	1,490,602.72	262,415.15	1,265,865.37	1,528,280.52	2.5%
TOTAL, CERTIFICATED SALARIES			64,290,332.56	11,471,669.12	75,762,001.68	68,764,883.58	12,603,832.27	81,368,715.85	7.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,110,059.58	3,577,220.13	4,687,279.71	1,185,185.51	4,026,349.42	5,211,534.93	11.2%
Classified Support Salaries		2200	9,544,105.61	1,367,728.15	10,911,833.76	10,395,545.37	1,457,854.75	11,853,400.12	8.6%
Classified Supervisors' and Administrators' Salaries		2300	1,513,621.99	566,017.26	2,079,639.25	1,581,011.00	635,775.73	2,216,786.73	6.6%
Clerical, Technical and Office Salaries		2400	4,753,587.61	186,506.77	4,940,094.38	5,104,702.21	214,124.23	5,318,826.44	7.7%
Other Classified Salaries		2900	667,219.39	232,693.46	899,912.85	796,841.06	233,950.44	1,030,791.50	14.5%
TOTAL, CLASSIFIED SALARIES			17,588,594.18	5,930,165.77	23,518,759.95	19,063,285.15	6,568,054.57	25,631,339.72	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,124,984.18	12,836,337.59	22,961,321.77	11,764,944.80	7,809,307.20	19,574,252.00	-14.8%
PERS		3201-3202	2,848,651.32	2,169,745.58	5,018,396.90	3,479,706.04	1,079,763.22	4,559,469.26	-9.1%
OASDI/Medicare/Alternative		3301-3302	2,162,087.54	571,422.55	2,733,510.09	2,475,076.41	708,131.75	3,183,208.16	16.5%
Health and Welfare Benefits		3401-3402	15,580,758.60	3,168,566.68	18,749,325.28	16,652,859.21	3,467,974.74	20,120,833.95	7.3%
Unemployment Insurance		3501-3502	40,890.49	8,695.47	49,585.96	44,150.41	9,544.88	53,695.29	8.3%
Workers' Compensation		3601-3602	1,359,971.54	290,138.66	1,650,110.20	1,423,701.44	310,021.69	1,733,723.13	5.1%
OPEB, Allocated		3701-3702	1,454,085.84	0.00	1,454,085.84	1,455,000.00	0.00	1,455,000.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,571,429.51	19,044,906.53	52,616,336.04	37,295,438.31	13,384,743.48	50,680,181.79	-3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	920,154.32	1,242,799.83	2,162,954.15	3,110,981.95	1,061,663.96	4,172,645.91	92.9%
Books and Other Reference Materials		4200	232,182.51	99,574.99	331,757.50	96,359.19	90,822.80	187,181.99	-43.6%
Materials and Supplies		4300	3,290,841.30	1,541,599.44	4,832,440.74	4,117,295.20	4,455,280.97	8,572,576.17	77.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	861,926.85	414,281.69	1,276,208.54	632,322.78	323,326.38	955,649.16	-25.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,305,104.98	3,298,255.95	8,603,360.93	7,956,959.12	5,931,094.11	13,888,053.23	61.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	305,518.00	1,533,212.24	1,838,730.24	271,938.37	1,407,250.37	1,679,188.74	-8.7%
Travel and Conferences		5200	281,833.62	173,450.09	455,283.71	357,701.27	114,203.01	471,904.28	3.7%
Dues and Memberships		5300	57,194.60	5,230.00	62,424.60	61,569.21	6,228.00	67,797.21	8.6%
Insurance		5400 - 5450	909,292.88	0.00	909,292.88	1,065,620.11	0.00	1,065,620.11	17.2%
Operations and Housekeeping Services		5500	3,459,773.68	3,385.00	3,463,158.68	3,776,736.76	48,600.00	3,825,336.76	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,222.73	1,459,026.69	2,713,249.42	1,205,111.94	1,215,332.33	2,420,444.27	-10.8%
Transfers of Direct Costs		5710	(125,543.65)	125,543.65	0.00	(88,648.80)	88,648.80	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,090.61	19,703.18	34,793.79	45,784.14	20,409.38	66,193.52	90.2%
Professional/Consulting Services and Operating Expenditures		5800	3,635,011.20	2,265,581.40	5,900,592.60	3,851,758.46	1,723,535.25	5,575,293.71	-5.5%
Communications		5900	979,924.13	10,488.83	990,422.96	659,145.04	8,640.00	667,785.04	-32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,772,317.80	5,595,631.08	16,367,948.88	11,206,716.50	4,632,847.14	15,839,563.64	-3.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	21,625.50	2,260.00	23,885.50	19,035.00	105,000.00	124,035.00	419.3%
Land Improvements		6170	69,933.57	636,262.77	706,196.34	965.00	900,000.00	900,965.00	27.6%
Buildings and Improvements of Buildings		6200	261,911.58	219,611.53	481,523.11	422,216.38	0.00	422,216.38	-12.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	36,840.87	0.00	36,840.87	0.00	0.00	0.00	-100.0%
Equipment		6400	1,530,428.36	464,106.43	1,994,534.79	528,192.42	236,447.01	764,639.43	-61.7%
Equipment Replacement		6500	201,698.35	190,891.80	392,590.15	0.00	107,654.16	107,654.16	-72.6%
TOTAL CAPITAL OUTLAY			2,122,438.23	1,513,132.53	3,635,570.76	970,408.80	1,349,101.17	2,319,509.97	-36.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	(2,902.00)	0.00	(2,902.00)	9,000.00	0.00	9,000.00	-410.1%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	1,285,297.00	499,522.19	1,784,819.19	1,250,000.00	444,370.40	1,694,370.40	-5.1%
Payments to County Offices		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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	388,939.91	54,430.55	443,370.46	346,638.90	23,119.99	369,758.89	-16.6%
Other Debt Service - Principal		7439	2,443,899.00	2,221,355.02	4,665,254.02	2,890,261.00	1,232,418.88	4,122,679.88	-11.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,115,233.91	2,775,307.76	6,890,541.67	4,495,899.90	1,699,909.27	6,195,809.17	-10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(916,572.00)	916,572.00	0.00	(1,173,692.73)	1,173,692.73	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(345,713.28)	0.00	(345,713.28)	(420,234.36)	0.00	(420,234.36)	21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,262,285.28)	916,572.00	(345,713.28)	(1,593,927.09)	1,173,692.73	(420,234.36)	21.6%
TOTAL EXPENDITURES			136,503,165.89	50,545,640.74	187,048,806.63	148,159,664.27	47,343,274.74	195,502,939.01	4.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	9,173,161.44	0.00	9,173,161.44	0.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	14,081.21	1,514,081.21	1,500,000.00	0.00	0.00	1,500,000.00	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,673,161.44	14,081.21	10,687,242.65	1,500,000.00	0.00	0.00	1,500,000.00	-86.0%
OTHER SOURCES/USES										
SOURCES										
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
Proceeds										
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES									
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,389,752.89)	18,389,752.89	0.00	(18,737,736.95)	18,737,736.95	0.00	0.00%
Contributions from Restricted Revenues		8990	108.58	(108.58)	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS									
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)									
			(29,062,805.75)	18,375,563.10	(10,687,242.65)	(20,237,736.95)	18,737,736.95	(1,500,000.00)	-86.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	155,651,352.02	0.00	155,651,352.02	164,917,773.17	0.00	164,917,773.17	6.0%
2) Federal Revenue		8100-8299	425,460.46	9,914,416.17	10,339,876.63	4,000.00	11,766,805.38	11,770,805.38	13.8%
3) Other State Revenue		8300-8599	6,085,321.24	15,885,597.81	21,970,919.05	3,108,424.09	7,202,374.46	10,310,798.55	-53.1%
4) Other Local Revenue		8600-8799	3,038,790.62	6,947,294.72	9,986,085.34	748,080.00	7,540,584.62	8,288,664.62	-17.0%
5) TOTAL REVENUES			165,200,924.34	32,747,308.70	197,948,233.04	168,778,277.26	26,509,764.46	195,288,041.72	-1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		75,312,395.33	29,598,181.09	104,910,576.42	83,425,047.04	27,802,268.18	111,227,315.22	6.0%
2) Instruction - Related Services	2000-2999		12,684,206.22	5,083,951.71	17,768,157.93	13,829,342.85	5,995,456.40	19,824,799.25	11.6%
3) Pupil Services	3000-3999		18,563,204.66	4,526,426.38	23,089,631.04	18,580,760.16	3,612,027.13	22,192,787.29	-3.9%
4) Ancillary Services	4000-4999		3,092,218.77	200,620.35	3,292,839.12	3,681,701.73	90,776.57	3,772,478.30	14.6%
5) Community Services	5000-5999		36,465.41	344,452.40	380,917.81	62,051.44	410,381.86	472,433.30	24.0%
6) Enterprise	6000-6999		0.00	34.00	34.00	0.00	13.00	13.00	-61.8%
7) General Administration	7000-7999		8,338,652.85	1,255,255.47	9,593,908.32	8,741,802.64	1,282,025.87	10,023,828.51	4.5%
8) Plant Services	8000-8999		14,360,788.74	6,761,411.58	21,122,200.32	15,343,058.51	6,450,416.46	21,793,474.97	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	4,115,233.91	2,775,307.76	6,890,541.67	4,495,899.90	1,699,909.27	6,195,809.17	-10.1%
10) TOTAL EXPENDITURES			136,503,165.89	50,545,640.74	187,048,806.63	148,159,664.27	47,343,274.74	195,502,939.01	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			28,697,758.45	(17,798,332.04)	10,899,426.41	20,618,612.99	(20,833,510.28)	(214,897.29)	-102.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,673,161.44	14,081.21	10,687,242.65	1,500,000.00	0.00	1,500,000.00	-86.0%
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	(18,389,644.31)	18,389,644.31	0.00	(18,737,736.95)	18,737,736.95	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,062,805.75)	18,375,563.10	(10,687,242.65)	(20,237,736.95)	18,737,736.95	(1,500,000.00)	-86.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,047.30)	577,231.06	212,183.76	380,876.04	(2,095,773.33)	(1,714,897.29)	-908.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,721,628.66	3,443,975.13	37,165,603.79	33,356,581.36	4,021,206.19	37,377,787.55	0.6%
2) Ending Balance, June 30 (E + F1e)			33,356,581.36	4,021,206.19	37,377,787.55	33,737,457.40	1,925,432.86	35,662,890.26	-4.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	7,260.50	0.00	7,260.50	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,021,206.19	4,021,206.19	0.00	1,925,432.86	1,925,432.86	-52.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/Unappropriated		9789	9,886,802.46	0.00	9,886,802.46	9,850,146.95	0.00	9,850,146.95	-0.4%
Reserve for Economic Uncertainties		9790	23,437,518.40	0.00	23,437,518.40	23,887,310.45	0.00	23,887,310.45	1.9%
Unassigned/Unappropriated Amount									

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

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 Form 01

Central Unified
 Fresno County

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	0.01
5640	Medi-Cal Billing Option	57,540.91	53,084.85
6230	California Clean Energy Jobs Act	1,484,210.23	1,038,529.23
6300	Lottery: Instructional Materials	233,196.05	0.00
6512	Special Ed: Mental Health Services	79,318.35	0.00
7311	Classified School Employee Professional Development Block Grant	103,243.98	0.00
7510	Low-Performing Students Block Grant	1,199,447.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	599,452.56	833,818.77
9010	Other Restricted Local	264,797.11	0.00
Total, Restricted Balance		4,021,206.19	1,925,432.86

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,423.00	260,422.84	0.0%
3) Other State Revenue		8300-8599	943,466.00	871,521.00	-7.6%
4) Other Local Revenue		8600-8799	125,765.72	27,822.00	-77.9%
5) TOTAL, REVENUES			1,329,654.72	1,159,765.84	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	596,901.79	508,661.08	-14.8%
2) Classified Salaries		2000-2999	261,062.49	294,117.96	12.7%
3) Employee Benefits		3000-3999	382,689.85	301,630.89	-21.2%
4) Books and Supplies		4000-4999	122,827.63	119,824.90	-2.4%
5) Services and Other Operating Expenditures		5000-5999	102,402.54	141,493.24	38.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,939.18	30,954.04	-11.4%
9) TOTAL, EXPENDITURES			1,500,823.48	1,396,682.11	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,168.76)	(236,916.27)	38.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,168.76)	(236,916.27)	38.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	817,568.64	646,399.88	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,568.64	646,399.88	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			817,568.64	646,399.88	-20.9%
2) Ending Balance, June 30 (E + F1e)			646,399.88	409,483.61	-36.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,254.34	25,474.26	-86.9%
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	452,145.54	384,009.35	-15.1%
Adult Education Program	0000	9780	452,145.54		
Adult Education Program	0000	9780		384,009.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	530,183.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,595.00		
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	237,121.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,081.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			771,980.78		
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	104,569.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,011.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			125,580.90		
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)			646,399.88		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	12,820.00	12,819.84	0.0%
All Other Federal Revenue	All Other	8290	247,603.00	247,603.00	0.0%
TOTAL, FEDERAL REVENUE			260,423.00	260,422.84	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 Program	6391	8590	854,126.00	854,126.00	0.0%
All Other State Revenue	All Other	8590	89,340.00	17,395.00	-80.5%
TOTAL, OTHER STATE REVENUE			943,466.00	871,521.00	-7.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,702.42	6,000.00	-52.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,775.00	0.00	-100.0%
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	103,288.30	21,822.00	-78.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,765.72	27,822.00	-77.9%
TOTAL, REVENUES			1,329,654.72	1,159,765.84	-12.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	437,182.49	345,341.87	-21.0%
Certificated Pupil Support Salaries		1200	3,121.87	3,417.41	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	156,597.43	159,901.80	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			596,901.79	508,661.08	-14.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,617.44	50,410.19	8.1%
Classified Support Salaries		2200	9,788.67	11,481.68	17.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	204,656.38	232,226.09	13.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,062.49	294,117.96	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	156,490.68	102,905.78	-34.2%
PERS		3201-3202	53,082.43	48,616.58	-8.4%
OASDI/Medicare/Alternative		3301-3302	26,750.95	29,116.83	8.8%
Health and Welfare Benefits		3401-3402	131,166.95	107,541.21	-18.0%
Unemployment Insurance		3501-3502	429.28	412.15	-4.0%
Workers' Compensation		3601-3602	14,769.56	13,038.34	-11.7%
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			382,689.85	301,630.89	-21.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	24,554.54	0.00	-100.0%
Materials and Supplies		4300	47,194.00	114,992.28	143.7%
Noncapitalized Equipment		4400	51,079.09	4,832.62	-90.5%
TOTAL, BOOKS AND SUPPLIES			122,827.63	119,824.90	-2.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,707.14	1,260.00	-93.6%
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	3,894.19	2,788.18	-28.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,494.99	1,600.00	-78.7%
Professional/Consulting Services and Operating Expenditures		5800	71,206.22	135,845.06	90.8%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,402.54	141,493.24	38.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,939.18	30,954.04	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,939.18	30,954.04	-11.4%
TOTAL EXPENDITURES			1,500,823.48	1,396,682.11	-6.9%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	260,423.00	260,422.84	0.0%
3) Other State Revenue		8300-8599	943,466.00	871,521.00	-7.6%
4) Other Local Revenue		8600-8799	125,765.72	27,822.00	-77.9%
5) TOTAL, REVENUES			1,329,654.72	1,159,765.84	-12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		800,956.10	718,111.60	-10.3%
2) Instruction - Related Services	2000-2999		659,981.43	642,522.89	-2.6%
3) Pupil Services	3000-3999		4,946.77	5,093.58	3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,939.18	30,954.04	-11.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,500,823.48	1,396,682.11	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(171,168.76)	(236,916.27)	38.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,168.76)	(236,916.27)	38.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	817,568.64	646,399.88	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,568.64	646,399.88	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			817,568.64	646,399.88	-20.9%
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		9740	194,254.34	25,474.26	-86.9%
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	452,145.54	384,009.35	-15.1%
Adult Education Program	0000	9780	452,145.54		
Adult Education Program	0000	9780		384,009.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6391	Adult Education Program	8,925.78	0.00
9010	Other Restricted Local	185,328.56	25,474.26
Total, Restricted Balance		<u>194,254.34</u>	<u>25,474.26</u>

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,091,374.73	1,075,552.00	-1.4%
4) Other Local Revenue		8600-8799	6,222.46	2,500.00	-59.8%
5) TOTAL, REVENUES			1,097,597.19	1,078,052.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	92,302.36	96,767.59	4.8%
2) Classified Salaries		2000-2999	442,556.25	511,312.04	15.5%
3) Employee Benefits		3000-3999	216,541.46	236,367.13	9.2%
4) Books and Supplies		4000-4999	186,915.20	237,086.75	26.8%
5) Services and Other Operating Expenditures		5000-5999	20,953.33	70,509.91	236.5%
6) Capital Outlay		6000-6999	37,343.06	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	30,340.69	38,493.46	26.9%
9) TOTAL, EXPENDITURES			1,026,952.35	1,190,536.88	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			70,644.84	(112,484.88)	-259.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,644.84	(112,484.88)	-259.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,332.26	286,977.10	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,332.26	286,977.10	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,332.26	286,977.10	32.7%
2) Ending Balance, June 30 (E + F1e)			286,977.10	174,492.22	-39.2%
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		9740	264,347.93	149,363.05	-43.5%
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	22,629.17	25,129.17	11.0%
Child Development Program	0000	9780	22,629.17		
Child Development Program	0000	9780		25,129.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,399.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	220.00		
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	297,338.60		
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			329,957.93		
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	27,740.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,240.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,980.83		
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)			286,977.10		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,011,512.73	1,073,264.00	6.1%
All Other State Revenue	All Other	8590	79,862.00	2,288.00	-97.1%
TOTAL, OTHER STATE REVENUE			1,091,374.73	1,075,552.00	-1.4%
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	4,690.46	2,500.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,532.00	0.00	-100.0%
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			6,222.46	2,500.00	-59.8%
TOTAL, REVENUES			1,097,597.19	1,078,052.00	-1.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	80,262.36	78,767.59	-1.9%
Other Certificated Salaries		1900	12,040.00	18,000.00	49.5%
TOTAL, CERTIFICATED SALARIES			92,302.36	96,767.59	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	238,992.36	254,694.04	6.6%
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	17,725.64	19,745.13	11.4%
Other Classified Salaries		2900	185,838.25	236,872.87	27.5%
TOTAL, CLASSIFIED SALARIES			442,556.25	511,312.04	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,344.79	19,520.65	-33.5%
PERS		3201-3202	64,514.44	83,153.88	28.9%
OASDI/Medicare/Alternative		3301-3302	29,925.34	38,696.36	29.3%
Health and Welfare Benefits		3401-3402	83,284.55	84,847.59	1.9%
Unemployment Insurance		3501-3502	267.52	303.96	13.6%
Workers' Compensation		3601-3602	9,204.82	9,844.69	7.0%
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			216,541.46	236,367.13	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	44,358.24	58,034.00	30.8%
Materials and Supplies		4300	138,837.71	174,052.75	25.4%
Noncapitalized Equipment		4400	3,719.25	5,000.00	34.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			186,915.20	237,086.75	26.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	769.47	4,052.10	426.6%
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	511.65	464.63	-9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,784.01	14,000.00	43.1%
Professional/Consulting Services and Operating Expenditures		5800	9,545.99	50,983.18	434.1%
Communications		5900	342.21	1,010.00	195.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,953.33	70,509.91	236.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,343.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,343.06	0.00	-100.0%
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	30,340.69	38,493.46	26.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			30,340.69	38,493.46	26.9%
TOTAL, EXPENDITURES			1,026,952.35	1,190,536.88	15.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,091,374.73	1,075,552.00	-1.4%
4) Other Local Revenue		8600-8799	6,222.46	2,500.00	-59.8%
5) TOTAL, REVENUES			1,097,597.19	1,078,052.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		808,206.22	955,614.26	18.2%
2) Instruction - Related Services	2000-2999		179,756.04	192,429.16	7.1%
3) Pupil Services	3000-3999		8,649.40	4,000.00	-53.8%
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		30,340.69	38,493.46	26.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,026,952.35	1,190,536.88	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,644.84	(112,484.88)	-259.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,644.84	(112,484.88)	-259.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,332.26	286,977.10	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,332.26	286,977.10	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,332.26	286,977.10	32.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	264,347.93	149,363.05	-43.5%
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	22,629.17	25,129.17	11.0%
Child Development Program	0000	9780	22,629.17		
Child Development Program	0000	9780		25,129.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	149,363.05	149,363.05
9010	Other Restricted Local	114,984.88	0.00
Total, Restricted Balance		264,347.93	149,363.05

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,859,290.32	6,824,089.00	-13.2%
3) Other State Revenue		8300-8599	703,223.18	1,032,324.49	46.8%
4) Other Local Revenue		8600-8799	566,579.95	1,090,000.00	92.4%
5) TOTAL, REVENUES			9,129,093.45	8,946,413.49	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,535,717.94	2,741,140.03	8.1%
3) Employee Benefits		3000-3999	1,266,996.92	1,285,485.87	1.5%
4) Books and Supplies		4000-4999	4,617,838.43	4,998,273.16	8.2%
5) Services and Other Operating Expenditures		5000-5999	284,753.67	460,108.85	61.6%
6) Capital Outlay		6000-6999	31,134.00	25,000.00	-19.7%
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	280,433.41	350,786.86	25.1%
9) TOTAL, EXPENDITURES			9,016,874.37	9,860,794.77	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,219.08	(914,381.28)	-914.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,219.08	(914,381.28)	-914.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,595,965.40	2,708,184.48	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,595,965.40	2,708,184.48	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,595,965.40	2,708,184.48	4.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,725.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,385,929.45	1,501,273.36	-37.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	272,529.84	292,529.84	7.3%
Cafeteria Program	0000	9780	272,529.84		
Cafeteria Program	0000	9780		292,529.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,538,150.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,430.00		
b) in Banks		9120	61,056.14		
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	1,449,557.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,083.78		
6) Stores		9320	49,725.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,120,003.12		
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	125,738.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	286,080.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			411,818.64		
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)			2,708,184.48		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,859,290.32	6,824,089.00	-13.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,859,290.32	6,824,089.00	-13.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	547,715.18	1,032,324.49	88.5%
All Other State Revenue		8590	155,508.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			703,223.18	1,032,324.49	46.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	261,947.73	990,000.00	277.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,790.76	20,000.00	-40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,811.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	232,030.46	80,000.00	-65.5%
TOTAL, OTHER LOCAL REVENUE			566,579.95	1,090,000.00	92.4%
TOTAL, REVENUES			9,129,093.45	8,946,413.49	-2.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,070,718.10	2,203,481.80	6.4%
Classified Supervisors' and Administrators' Salaries		2300	290,394.62	344,046.92	18.5%
Clerical, Technical and Office Salaries		2400	138,480.72	149,611.31	8.0%
Other Classified Salaries		2900	36,124.50	44,000.00	21.8%
TOTAL, CLASSIFIED SALARIES			2,535,717.94	2,741,140.03	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	580,780.34	550,270.12	-5.3%
OASDI/Medicare/Alternative		3301-3302	180,698.82	213,070.30	17.9%
Health and Welfare Benefits		3401-3402	460,376.84	477,073.27	3.6%
Unemployment Insurance		3501-3502	1,256.26	1,307.24	4.1%
Workers' Compensation		3601-3602	43,884.66	43,764.94	-0.3%
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			1,266,996.92	1,285,485.87	1.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	366,109.38	264,688.29	-27.7%
Noncapitalized Equipment		4400	22,144.59	10,000.00	-54.8%
Food		4700	4,229,584.46	4,723,584.87	11.7%
TOTAL, BOOKS AND SUPPLIES			4,617,838.43	4,998,273.16	8.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,494.98	6,530.00	0.5%
Dues and Memberships		5300	2,387.36	2,400.00	0.5%
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	192,793.23	138,408.07	-28.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(74,672.90)	(138,039.92)	84.9%
Professional/Consulting Services and Operating Expenditures		5800	156,271.77	447,810.70	186.6%
Communications		5900	1,479.23	3,000.00	102.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,753.67	460,108.85	61.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	31,134.00	0.00	-100.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,134.00	25,000.00	-19.7%
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	280,433.41	350,786.86	25.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			280,433.41	350,786.86	25.1%
TOTAL, EXPENDITURES			9,016,874.37	9,860,794.77	9.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,859,290.32	6,824,089.00	-13.2%
3) Other State Revenue		8300-8599	703,223.18	1,032,324.49	46.8%
4) Other Local Revenue		8600-8799	566,579.95	1,090,000.00	92.4%
5) TOTAL, REVENUES			9,129,093.45	8,946,413.49	-2.0%
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		8,705,306.96	9,510,007.91	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		280,433.41	350,786.86	25.1%
8) Plant Services	8000-8999		31,134.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,016,874.37	9,860,794.77	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,219.08	(914,381.28)	-914.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,219.08	(914,381.28)	-914.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,595,965.40	2,708,184.48	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,595,965.40	2,708,184.48	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,595,965.40	2,708,184.48	4.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,725.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,385,929.45	1,501,273.36	-37.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	272,529.84	292,529.84	7.3%
Cafeteria Program	0000	9780	272,529.84		
Cafeteria Program	0000	9780		292,529.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,771,061.62	984,056.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	203,215.99	175,614.31
9010	Other Restricted Local	411,651.84	341,602.70
Total, Restricted Balance		<u>2,385,929.45</u>	<u>1,501,273.36</u>

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,334.70	6,000.00	-91.1%
5) TOTAL, REVENUES			67,334.70	6,000.00	-91.1%
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	16,393.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	104,558.06	129,126.90	23.5%
6) Capital Outlay		6000-6999	627,720.09	1,434,757.05	128.6%
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			748,671.70	1,563,883.95	108.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(681,337.00)	(1,557,883.95)	128.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			818,663.00	(57,883.95)	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	894,460.53	1,713,123.53	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			894,460.53	1,713,123.53	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			894,460.53	1,713,123.53	91.5%
2) Ending Balance, June 30 (E + F1e)			1,713,123.53	1,655,239.58	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,713,123.53	1,655,239.58	-3.4%
Deferred Maintenance Projects	0000	9780	1,713,123.53		
Deferred Maintenance Projects	0000	9780		1,655,239.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,830,017.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,409.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,251.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	202,767.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,047,446.33		
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	334,322.80		
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			334,322.80		
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)			1,713,123.53		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	11,680.92	6,000.00	-48.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,544.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	29,109.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,334.70	6,000.00	-91.1%
TOTAL, REVENUES			67,334.70	6,000.00	-91.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	7,759.19	0.00	-100.0%
Noncapitalized Equipment		4400	8,634.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,393.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,653.08	26,500.00	-64.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,904.98	102,626.90	243.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,558.06	129,126.90	23.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	506,207.50	1,434,757.05	183.4%
Equipment		6400	121,512.59	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			627,720.09	1,434,757.05	128.6%
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			748,671.70	1,563,883.95	108.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	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)			1,500,000.00	1,500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,334.70	6,000.00	-91.1%
5) TOTAL, REVENUES			67,334.70	6,000.00	-91.1%
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		748,671.70	1,563,883.95	108.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			748,671.70	1,563,883.95	108.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(681,337.00)	(1,557,883.95)	128.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			818,663.00	(57,883.95)	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	894,460.53	1,713,123.53	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			894,460.53	1,713,123.53	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			894,460.53	1,713,123.53	91.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,713,123.53	1,655,239.58	-3.4%
Deferred Maintenance Projects	0000	9780	1,713,123.53		
Deferred Maintenance Projects	0000	9780		1,655,239.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,212,738.80	50,200.00	-95.9%
5) TOTAL, REVENUES			1,212,738.80	50,200.00	-95.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,338.62	1,942.25	-69.4%
5) Services and Other Operating Expenditures		5000-5999	253,973.62	846,979.62	233.5%
6) Capital Outlay		6000-6999	14,560,342.14	39,041,118.31	168.1%
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			14,820,654.38	39,890,040.18	169.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,607,915.58)	(39,839,840.18)	192.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	42,003,041.89	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,003,041.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,395,126.31	(39,839,840.18)	-240.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,843,448.34	43,238,574.65	191.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,843,448.34	43,238,574.65	191.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,843,448.34	43,238,574.65	191.3%
2) Ending Balance, June 30 (E + F1e)			43,238,574.65	3,398,734.47	-92.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	43,238,574.65	3,398,734.47	-92.1%
Capital Facilities Projects	0000	9780	43,238,574.65		
Capital Facilities Projects	0000	9780		3,398,734.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,285,883.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	293,510.00		
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	246,881.92		
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			43,826,275.14		
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	587,700.49		
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			587,700.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			43,238,574.65		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	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	668,509.80	50,200.00	-92.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	544,229.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,212,738.80	50,200.00	-95.9%
TOTAL, REVENUES			1,212,738.80	50,200.00	-95.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,338.62	1,942.25	-69.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,338.62	1,942.25	-69.4%
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	4,553.50	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,707.55	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	253,973.62	838,718.57	230.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,973.62	846,979.62	233.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	423,253.43	42,793.06	-89.9%
Buildings and Improvements of Buildings		6200	13,551,573.79	38,993,763.06	187.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	585,514.92	4,562.19	-99.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,560,342.14	39,041,118.31	168.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,820,654.38	39,890,040.18	169.2%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	42,003,041.89	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			42,003,041.89	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,003,041.89	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,212,738.80	50,200.00	-95.9%
5) TOTAL REVENUES			1,212,738.80	50,200.00	-95.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,642,654.38	39,712,040.18	171.2%
9) Other Outgo	9000-9999	Except 7600-7699	178,000.00	178,000.00	0.0%
10) TOTAL EXPENDITURES			14,820,654.38	39,890,040.18	169.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,607,915.58)	(39,839,840.18)	192.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	42,003,041.89	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			42,003,041.89	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,395,126.31	(39,839,840.18)	-240.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,843,448.34	43,238,574.65	191.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,843,448.34	43,238,574.65	191.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,843,448.34	43,238,574.65	191.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	43,238,574.65	3,398,734.47	-92.1%
Capital Facilities Projects	0000	9780	43,238,574.65		
Capital Facilities Projects	0000	9780		3,398,734.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,618.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,033,285.43	1,820,000.00	-40.0%
5) TOTAL, REVENUES			3,041,903.43	1,820,000.00	-40.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,941.27	128,127.30	-2.9%
3) Employee Benefits		3000-3999	59,244.68	52,565.63	-11.3%
4) Books and Supplies		4000-4999	177,499.92	99,249.20	-44.1%
5) Services and Other Operating Expenditures		5000-5999	83,581.84	135,100.00	61.6%
6) Capital Outlay		6000-6999	1,148,168.65	684,860.14	-40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	614,485.84	253,531.04	-58.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,214,922.20	1,353,433.31	-38.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			826,981.23	466,566.69	-43.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,081.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	502,718.69	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			516,799.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,343,781.13	466,566.69	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,061,409.37	3,405,190.50	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,061,409.37	3,405,190.50	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,061,409.37	3,405,190.50	65.2%
2) Ending Balance, June 30 (E + F1e)			3,405,190.50	3,871,757.19	13.7%
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			3,405,190.50	3,871,757.19	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,472,704.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,547.00		
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	16,873.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,311.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,527,436.51		
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	7,496.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,045.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	109,703.82		
6) TOTAL, LIABILITIES			122,246.01		
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)			3,405,190.50		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	8,618.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			8,618.00	0.00	-100.0%
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	50,570.62	20,000.00	-60.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	75,368.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,907,346.81	1,800,000.00	-38.1%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,033,285.43	1,820,000.00	-40.0%
TOTAL, REVENUES			3,041,903.43	1,820,000.00	-40.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	109,445.67	118,127.30	7.9%
Clerical, Technical and Office Salaries		2400	22,495.60	10,000.00	-55.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,941.27	128,127.30	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,185.98	25,068.90	-22.1%
OASDI/Medicare/Alternative		3301-3302	9,787.27	9,801.45	0.1%
Health and Welfare Benefits		3401-3402	14,934.72	15,544.60	4.1%
Unemployment Insurance		3501-3502	66.00	64.06	-2.9%
Workers' Compensation		3601-3602	2,270.71	2,086.62	-8.1%
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			59,244.68	52,565.63	-11.3%
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	127,664.76	68,464.08	-46.4%
Noncapitalized Equipment		4400	49,835.16	30,785.12	-38.2%
TOTAL, BOOKS AND SUPPLIES			177,499.92	99,249.20	-44.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,100.00	New
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	83,581.84	132,000.00	57.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,581.84	135,100.00	61.6%
CAPITAL OUTLAY					
Land		6100	2,705.24	10,650.00	293.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,145,463.41	674,210.14	-41.1%
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			1,148,168.65	684,860.14	-40.4%
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	21,459.73	23,956.20	11.6%
Other Debt Service - Principal		7439	593,026.11	229,574.84	-61.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			614,485.84	253,531.04	-58.7%
TOTAL, EXPENDITURES			2,214,922.20	1,353,433.31	-38.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	14,081.21	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,081.21	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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	502,718.69	0.00	-100.0%
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			502,718.69	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			516,799.90	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,618.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,033,285.43	1,820,000.00	-40.0%
5) TOTAL, REVENUES			3,041,903.43	1,820,000.00	-40.2%
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		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		191,185.95	180,692.93	-5.5%
8) Plant Services	8000-8999		1,409,250.41	919,209.34	-34.8%
9) Other Outgo	9000-9999	Except 7600-7699	614,485.84	253,531.04	-58.7%
10) TOTAL, EXPENDITURES			2,214,922.20	1,353,433.31	-38.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			826,981.23	466,566.69	-43.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,081.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	502,718.69	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			516,799.90	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,343,781.13	466,566.69	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,061,409.37	3,405,190.50	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,061,409.37	3,405,190.50	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,061,409.37	3,405,190.50	65.2%
2) Ending Balance, June 30 (E + F1e)			3,405,190.50	3,871,757.19	13.7%
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			3,405,190.50	3,871,757.19	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	3,405,190.50	3,871,757.19
Total, Restricted Balance		<u>3,405,190.50</u>	<u>3,871,757.19</u>

**Fund 35 – County Schools
Facilities Fund**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,147,664.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,676.67	15,000.00	-77.2%
5) TOTAL, REVENUES			2,213,340.67	15,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	163,746.54	109,500.00	-33.1%
6) Capital Outlay		6000-6999	1,642,621.78	244,622.00	-85.1%
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			1,806,368.32	354,122.00	-80.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			406,972.35	(339,122.00)	-183.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			406,972.35	(339,122.00)	-183.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,020,092.81	1,427,065.16	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,020,092.81	1,427,065.16	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,020,092.81	1,427,065.16	39.9%
2) Ending Balance, June 30 (E + F1e)			1,427,065.16	1,087,943.16	-23.8%
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		9740	1,053,498.19	922,650.19	-12.4%
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	373,566.97	165,292.97	-55.8%
Capital Facilities Projects	0000	9780	373,566.97		
Capital Facilities Projects	0000	9780		165,292.97	
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,425,361.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,665.00		
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	0.16		
3) Accounts Receivable		9200	8,013.79		
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			1,443,040.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,975.00		
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			15,975.00		
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)			1,427,065.16		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,147,664.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,147,664.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,127.67	15,000.00	-62.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,549.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,676.67	15,000.00	-77.2%
TOTAL, REVENUES			2,213,340.67	15,000.00	-99.3%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,131.48	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	92,615.06	109,500.00	18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,746.54	109,500.00	-33.1%
CAPITAL OUTLAY					
Land		6100	1,219.96	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,641,401.82	244,622.00	-85.1%
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			1,642,621.78	244,622.00	-85.1%
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			1,806,368.32	354,122.00	-80.4%

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

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,147,664.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,676.67	15,000.00	-77.2%
5) TOTAL, REVENUES			2,213,340.67	15,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,806,368.32	354,122.00	-80.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,806,368.32	354,122.00	-80.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			406,972.35	(339,122.00)	-183.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			406,972.35	(339,122.00)	-183.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,020,092.81	1,427,065.16	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,020,092.81	1,427,065.16	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,020,092.81	1,427,065.16	39.9%
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		9740	1,053,498.19	922,650.19	-12.4%
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	373,566.97	165,292.97	-55.8%
Capital Facilities Projects	0000	9780	373,566.97		
Capital Facilities Projects	0000	9780		165,292.97	
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	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	1,053,498.19	922,650.19
Total, Restricted Balance		1,053,498.19	922,650.19

**Fund 40 – Special Reserve for
Capital Outlay Projects**

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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	159,819.67	30,000.00	-81.2%
5) TOTAL, REVENUES			159,819.67	30,000.00	-81.2%
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)			159,819.67	30,000.00	-81.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,173,161.44	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			9,173,161.44	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,332,981.11	30,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,178,424.64	11,511,405.75	428.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,178,424.64	11,511,405.75	428.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,178,424.64	11,511,405.75	428.4%
2) Ending Balance, June 30 (E + F1e)			11,511,405.75	11,541,405.75	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,511,405.75	11,541,405.75	0.3%
Capital Facilities Project	0000	9780	11,511,405.75		
Capital Facilities Project	0000	9780		11,541,405.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,419,860.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	77,435.00		
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	14,110.22		
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			11,511,405.75		
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	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)			11,511,405.75		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	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	48,289.67	30,000.00	-37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,530.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			159,819.67	30,000.00	-81.2%
TOTAL, REVENUES			159,819.67	30,000.00	-81.2%

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

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

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	9,173,161.44	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,173,161.44	0.00	-100.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,173,161.44	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,819.67	30,000.00	-81.2%
5) TOTAL, REVENUES			159,819.67	30,000.00	-81.2%
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		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)			159,819.67	30,000.00	-81.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,173,161.44	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			9,173,161.44	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,332,981.11	30,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,178,424.64	11,511,405.75	428.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,178,424.64	11,511,405.75	428.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,178,424.64	11,511,405.75	428.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,511,405.75	11,541,405.75	0.3%
Capital Facilities Project	0000	9780	11,511,405.75		
Capital Facilities Project	0000	9780		11,541,405.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 51 – Bond Interest and
Redemption Fund**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	102,975.22	54,000.00	-47.6%
4) Other Local Revenue		8600-8799	8,843,710.76	8,030,035.40	-9.2%
5) TOTAL, REVENUES			8,946,685.98	8,084,035.40	-9.6%
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	8,974,710.42	11,077,468.78	23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,974,710.42	11,077,468.78	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,024.44)	(2,993,433.38)	10581.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,682,608.58	0.00	-100.0%
b) Uses		7630-7699	419,988.57	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,262,620.01	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,234,595.57	(2,993,433.38)	-234.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,398,191.18	8,632,786.75	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,398,191.18	8,632,786.75	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,398,191.18	8,632,786.75	34.9%
2) Ending Balance, June 30 (E + F1e)			8,632,786.75	5,639,353.37	-34.7%
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					
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	8,632,786.75	5,639,353.37	-34.7%
General Bond Payments	0000	9780	8,632,786.75		
General Bond Payments	0000	9780		5,639,353.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,531,646.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	57,851.00		
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	43,289.12		
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			8,632,786.75		
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	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)			8,632,786.75		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	101,735.01	54,000.00	-46.9%
Other Subventions/In-Lieu Taxes		8572	1,240.21	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			102,975.22	54,000.00	-47.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,200,143.45	7,714,785.40	-5.9%
Unsecured Roll		8612	172,117.03	120,600.00	-29.9%
Prior Years' Taxes		8613	15,253.84	7,000.00	-54.1%
Supplemental Taxes		8614	179,567.76	112,000.00	-37.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	118,981.68	75,650.00	-36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	157,647.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,843,710.76	8,030,035.40	-9.2%
TOTAL, REVENUES			8,946,685.98	8,084,035.40	-9.6%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,585,000.00	5,160,000.00	12.5%
Bond Interest and Other Service Charges		7434	4,389,710.42	5,917,468.78	34.8%
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)			8,974,710.42	11,077,468.78	23.4%
TOTAL, EXPENDITURES			8,974,710.42	11,077,468.78	23.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,682,608.58	0.00	-100.0%
(c) TOTAL, SOURCES			2,682,608.58	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	419,988.57	0.00	-100.0%
(d) TOTAL, USES			419,988.57	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)			2,262,620.01	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	102,975.22	54,000.00	-47.6%
4) Other Local Revenue		8600-8799	8,843,710.76	8,030,035.40	-9.2%
5) TOTAL, REVENUES			8,946,685.98	8,084,035.40	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	8,974,710.42	11,077,468.78	23.4%
10) TOTAL, EXPENDITURES			8,974,710.42	11,077,468.78	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,024.44)	(2,993,433.38)	10581.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,682,608.58	0.00	-100.0%
b) Uses		7630-7699	419,988.57	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,262,620.01	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,234,595.57	(2,993,433.38)	-234.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,398,191.18	8,632,786.75	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,398,191.18	8,632,786.75	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,398,191.18	8,632,786.75	34.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,632,786.75	5,639,353.37	-34.7%
General Bond Payments	0000	9780	8,632,786.75		
General Bond Payments	0000	9780		5,639,353.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,464.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	615,298.54	551,745.33	-10.3%
5) TOTAL, REVENUES			633,762.54	551,745.33	-12.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	349,078.08	388,791.08	11.4%
3) Employee Benefits		3000-3999	204,516.13	195,330.18	-4.5%
4) Books and Supplies		4000-4999	17,573.07	30,000.00	70.7%
5) Services and Other Operating Expenses		5000-5999	40,026.94	69,276.41	73.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			611,194.22	683,397.67	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,568.32	(131,652.34)	-683.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,568.32	(131,652.34)	-683.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	162,414.45	184,982.77	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,414.45	184,982.77	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,414.45	184,982.77	13.9%
2) Ending Net Position, June 30 (E + F1e)			184,982.77	53,330.43	-71.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,814.96	0.00	-100.0%
c) Unrestricted Net Position		9790	174,167.81	53,330.43	-69.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	680,477.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,614.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,607.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23.76		
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			688,722.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	175,061.00		
2) TOTAL, DEFERRED OUTFLOWS			175,061.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	14,770.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,750.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	578,000.00		
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			614,520.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	64,280.00		
2) TOTAL, DEFERRED INFLOWS			64,280.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			184,982.77		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	18,464.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,464.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,954.92	5,000.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,856.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	47,976.00	46,745.33	-2.6%
Other Local Revenue					
All Other Local Revenue		8699	539,511.62	500,000.00	-7.3%
TOTAL, OTHER LOCAL REVENUE			615,298.54	551,745.33	-10.3%
TOTAL, REVENUES			633,762.54	551,745.33	-12.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	14,718.32	15,074.40	2.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	225,633.28	246,300.94	9.2%
Clerical, Technical and Office Salaries		2400	20,968.84	20,607.13	-1.7%
Other Classified Salaries		2900	87,757.64	106,808.61	21.7%
TOTAL, CLASSIFIED SALARIES			349,078.08	388,791.08	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	64.27	0.00	-100.0%
PERS		3201-3202	91,826.26	65,680.54	-28.5%
OASDI/Medicare/Alternative		3301-3302	24,013.17	29,118.63	21.3%
Health and Welfare Benefits		3401-3402	82,430.47	94,044.83	14.1%
Unemployment Insurance		3501-3502	174.54	194.25	11.3%
Workers' Compensation		3601-3602	6,007.42	6,291.93	4.7%
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			204,516.13	195,330.18	-4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,573.07	30,000.00	70.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,573.07	30,000.00	70.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	990.01	830.01	-16.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,966.21	55,246.40	151.5%
Professional/Consulting Services and Operating Expenditures		5800	15,784.03	12,000.00	-24.0%
Communications		5900	1,286.69	1,200.00	-6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,026.94	69,276.41	73.1%
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)					
Other Transfers Out					
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			611,194.22	683,397.67	11.8%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,464.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	615,298.54	551,745.33	-10.3%
5) TOTAL, REVENUES			633,762.54	551,745.33	-12.9%
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		611,194.22	683,397.67	11.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			611,194.22	683,397.67	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,568.32	(131,652.34)	-683.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,568.32	(131,652.34)	-683.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	162,414.45	184,982.77	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,414.45	184,982.77	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,414.45	184,982.77	13.9%
2) Ending Net Position, June 30 (E + F1e)			184,982.77	53,330.43	-71.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,814.96	0.00	-100.0%
c) Unrestricted Net Position		9790	174,167.81	53,330.43	-69.4%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	10,814.96	0.00
Total, Restricted Net Position		10,814.96	0.00

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,430,767.73	25,914,106.45	-2.0%
5) TOTAL, REVENUES			26,430,767.73	25,914,106.45	-2.0%
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	132,515.98	141,000.00	6.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,410,455.65	25,042,202.45	-1.4%
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			25,542,971.63	25,183,202.45	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			887,796.10	730,904.00	-17.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			887,796.10	730,904.00	-17.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	357,450.20	1,245,246.30	248.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,450.20	1,245,246.30	248.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			357,450.20	1,245,246.30	248.4%
2) Ending Net Position, June 30 (E + F1e)			1,245,246.30	1,976,150.30	58.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,245,246.30	1,976,150.30	58.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,911,196.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,740.00		
b) in Banks		9120	865,126.49		
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	11,191.54		
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			3,807,254.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,562,008.30		
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			2,562,008.30		
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)			1,245,246.30		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	32,731.98	13,000.00	-60.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	54,560.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,094,694.26	24,363,370.44	1.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,248,781.49	1,537,736.01	-31.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,430,767.73	25,914,106.45	-2.0%
TOTAL, REVENUES			26,430,767.73	25,914,106.45	-2.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	132,515.98	141,000.00	6.4%
TOTAL, EMPLOYEE BENEFITS			132,515.98	141,000.00	6.4%
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	2018-19 Unaudited Actuals	2019-20 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 - Interfund		5750	633.90	1,000.00	57.8%
Professional/Consulting Services and Operating Expenditures		5800	25,409,821.75	25,041,202.45	-1.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,410,455.65	25,042,202.45	-1.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,542,971.63	25,183,202.45	-1.4%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,430,767.73	25,914,106.45	-2.0%
5) TOTAL, REVENUES			26,430,767.73	25,914,106.45	-2.0%
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		25,542,971.63	25,183,202.45	-1.4%
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			25,542,971.63	25,183,202.45	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			887,796.10	730,904.00	-17.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			887,796.10	730,904.00	-17.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	357,450.20	1,245,246.30	248.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,450.20	1,245,246.30	248.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			357,450.20	1,245,246.30	248.4%
2) Ending Net Position, June 30 (E + F1e)			1,245,246.30	1,976,150.30	58.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,245,246.30	1,976,150.30	58.7%

Miscellaneous Forms

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,966.08	14,932.98	15,049.04	15,215.20	15,215.20	15,215.20
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)	14,966.08	14,932.98	15,049.04	15,215.20	15,215.20	15,215.20
5. District Funded County Program ADA						
a. County Community Schools	4.03	4.25	4.03	4.03	4.03	4.03
b. Special Education-Special Day Class	110.95	110.65	110.95	110.95	110.95	110.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year	7.68	7.68	7.68	7.68	7.68	7.68
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)	122.66	122.58	122.66	122.66	122.66	122.66
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,088.74	15,055.56	15,171.70	15,337.86	15,337.86	15,337.86
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	75,762,001.68	301	41,608.29	303	75,720,393.39	305	933,000.75		307	74,787,392.64	309
2000 - Classified Salaries	23,518,759.95	311	447,768.46	313	23,070,991.49	315	2,921,937.10		317	20,149,054.39	319
3000 - Employee Benefits	52,616,336.04	321	1,650,329.06	323	50,966,006.98	325	2,005,785.46		327	48,960,221.52	329
4000 - Books, Supplies Equip Replace. (6500)	8,995,951.08	331	135,632.29	333	8,860,318.79	335	2,303,581.00		337	6,556,737.79	339
5000 - Services... & 7300 - Indirect Costs	16,022,235.60	341	249,231.24	343	15,773,004.36	345	900,209.03		347	14,872,795.33	349
TOTAL					174,390,715.01	365			TOTAL	165,326,201.67	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	58,164,476.60	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,144,574.47	380
3. STRS	3101 & 3102	17,588,216.67	382
4. PERS	3201 & 3202	838,256.08	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,157,909.23	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	11,610,923.73	385
7. Unemployment Insurance	3501 & 3502	31,469.81	390
8. Workers' Compensation Insurance	3601 & 3602	1,045,640.23	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		94,581,466.82	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		145,371.54	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		77.50	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		94,436,017.78	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		57.12%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.12%
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)	165,326,201.67
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	197,736,049.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,264,912.15
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	380,917.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,532,579.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,108,624.48
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,687,242.65
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	518,994.91
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)				20,228,358.85
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				165,242,778.28

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,055.56
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,975.53
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.)	152,275,939.83	10,065.66
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)	152,275,939.83	10,065.66
B. Required effort (Line A.2 times 90%)	137,048,345.85	9,059.09
C. Current year expenditures (Line I.E and Line II.B)	165,242,778.28	10,975.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	114,769,495.97		114,769,495.97			118,398,526.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,162.95		15,162.95			15,088.74
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	15,088.74		15,088.74	15,337.86		15,337.86
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			15,088.74			15,337.86
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2018-19 Actual			2019-20 Budget		
1. Homeowners' Exemption (Object 8021)	150,497.20		150,497.20	150,497.00		150,497.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,877.94		3,877.94	3,878.00		3,878.00
4. Secured Roll Taxes (Object 8041)	17,024,230.43		17,024,230.43	17,024,230.00		17,024,230.00
5. Unsecured Roll Taxes (Object 8042)	760,217.95		760,217.95	760,218.00		760,218.00
6. Prior Years' Taxes (Object 8043)	60,228.42		60,228.42	60,229.00		60,229.00
7. Supplemental Taxes (Object 8044)	434,317.15		434,317.15	434,317.00		434,317.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(492,590.33)		(492,590.33)	(492,590.00)		(492,590.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	7,868.28		7,868.28	7,868.00		7,868.00
10. Other In-Lieu Taxes (Object 8082)	3,236.90		3,236.90	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	173,755.79		173,755.79	159,674.00		159,674.00
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)	18,125,639.73	0.00	18,125,639.73	18,108,321.00	0.00	18,108,321.00
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)	18,125,639.73	0.00	18,125,639.73	18,108,321.00	0.00	18,108,321.00

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) 5,025,027.74
- 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) 145,417,984.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.46%

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)	7,286,647.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,320,075.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	37,019.11
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)	667,979.52
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)	2,128.06
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)	9,370,249.69
9. Carry-Forward Adjustment (Part IV, Line F)	851,600.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,221,849.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,940,684.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,689,561.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,421,523.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,271,812.72
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	380,917.81
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	34.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	861,810.75
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)	245,929.28
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)	44,148.36
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)	18,637,786.89
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)	59,376.48
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)	1,465,884.30
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	959,268.60
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,705,306.96
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	176,684,044.88

**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) 5.30%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 5.79%

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>9,370,249.69</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,723,413.02)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.28%) times Part III, Line B18); zero if negative	<u>851,600.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.28%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>851,600.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>851,600.00</u>

Approved indirect cost rate: 3.28%
Highest rate used in any program: 3.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,912,127.63	161,117.79	3.28%
01	3025	8,924.00	292.71	3.28%
01	3060	53,600.93	938.11	1.75%
01	3061	25,152.35	825.00	3.28%
01	3310	4,222,264.84	138,490.29	3.28%
01	3315	121,435.43	3,983.08	3.28%
01	3320	545,354.69	17,887.63	3.28%
01	3550	151,464.11	4,968.02	3.28%
01	4035	595,143.04	19,520.69	3.28%
01	4201	27,491.64	901.73	3.28%
01	4203	176,690.54	3,533.81	2.00%
01	5640	230,270.33	7,552.87	3.28%
01	6387	319,258.18	10,471.67	3.28%
01	6500	11,051,037.48	362,474.03	3.28%
01	7311	4,878.99	160.03	3.28%
01	7338	194,149.14	6,368.09	3.28%
01	8150	4,816,891.92	157,994.05	3.28%
01	9010	1,920,681.91	19,092.40	0.99%
11	6391	1,065,218.91	34,939.18	3.28%
12	6105	925,020.98	30,340.69	3.28%
13	5310	8,145,728.29	267,179.89	3.28%
13	5320	241,686.84	7,927.33	3.28%
13	9010	162,383.83	5,326.19	3.28%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		368,775.70	368,775.70
2. State Lottery Revenue	8560	2,612,319.24		1,108,494.64	3,720,813.88
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	(1,866,456.87)	1,866,456.87		0.00
6. Total Available (Sum Lines A1 through A5)		745,862.37	1,866,456.87	1,477,270.34	4,089,589.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	634,460.07			634,460.07
2. Classified Salaries	2000-2999	12,485.47			12,485.47
3. Employee Benefits	3000-3999	98,916.83			98,916.83
4. Books and Supplies	4000-4999	0.00	1,866,456.87	1,235,406.33	3,101,863.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			8,667.96	8,667.96
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		745,862.37	1,866,456.87	1,244,074.29	3,856,393.53
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	233,196.05	233,196.05
D. COMMENTS:					
Online curriculum K-12 education and duplication of instructional material workbooks					

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.

	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)	1,375,815.61	1,635,819.91	7,112.84	1,564,333.72	19,628,750.04	61,504.54	228,407.62	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	610.84	610.84	610.84	610.84	722.67	682.00	5,920.00	
3100 Alternative Schools	6.00	6.00	6.00	6.00	9.00		80.00	
3200 Continuation Schools	9.80	9.80	9.80	9.80	9.00		111.00	
3300 Independent Study Centers	2.00	2.00	2.00	2.00	3.00			
3400 Opportunity Schools	7.00	7.00	7.00	7.00	7.00		22.00	
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education	22.06	22.06	22.06	22.06				
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	95.00	95.00	95.00	95.00	61.45		263.00	
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)					6.00			
-- Child Development (Fund 12)					4.00			
-- Cafeteria (Funds 13 & 61)					25.89			
C. Total Allocation Factors	752.70	752.70	752.70	752.70	848.01	682.00	6,296.00	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	112,521,505.19	20,723,113.86	133,244,619.05	7,346,926.34	140,591,545.39	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,049,506.50	247,756.94	1,297,263.44	71,529.33	1,368,792.77	
3300	Independent Study Centers	1,716,612.84	268,391.39	1,985,004.23	109,450.42	2,094,454.65	
3400	Opportunity Schools	340,227.84	81,618.22	421,846.06	23,260.02	445,106.08	
3550	Community Day Schools	1,173,764.20	205,447.98	1,379,212.18	76,047.88	1,455,260.06	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	3,518,784.04	134,320.16	3,653,104.20	201,427.18	3,854,531.38	
4110	Regular Education, Adult	444.45	0.00	444.45	24.51	468.96	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	81,870.28	0.00	81,870.28	4,514.22	86,384.50	
5000-5999	Special Education	23,331,177.43	2,010,355.71	25,341,533.14	1,397,297.53	26,738,830.67	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	518,994.91	0.00	518,994.91	28,616.67	547,611.58	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	380,917.81	0.00	380,917.81	21,003.29	401,921.10	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				64,728.25	64,728.25	
----	Enterprise				34.00	34.00	
----	Facilities Acquisition & Construction				1,364,044.62	1,364,044.62	
----	Other Outgo				17,577,784.32	17,577,784.32	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		830,740.01	830,740.01	659,524.23	1,490,264.24	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(345,713.28)	(345,713.28)	
----	Total General Fund and Charter Schools Funds Expenditures	144,633,805.49	24,501,744.27	169,135,549.76	9,593,908.34	197,736,049.29	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	82,690,295.28	2,971,236.31	782,296.56	8,784,990.86	7,786,649.72	6,205,620.43	3,292,839.12			7,576.91	0.00	112,521,505.19
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	849,529.21	0.00	652.38	154,879.70	44,445.21	0.00	0.00			0.00	0.00	1,049,506.50
3300	Independent Study Centers	1,155,596.03	0.00	0.00	306,395.14	254,621.67	0.00	0.00			0.00	0.00	1,716,612.84
3400	Opportunity Schools	232,622.98	0.00	0.00	63,159.65	44,445.21	0.00	0.00			0.00	0.00	340,227.84
3550	Community Day Schools	886,673.76	81.26	1,438.95	165,987.38	59,258.64	0.00	0.00			60,324.21	0.00	1,173,764.20
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	3,515,501.46	0.00	0.00	3,282.58	0.00	0.00	0.00			0.00	0.00	3,518,784.04
4110	Regular Education, Adult	0.00	0.00	444.45	0.00	0.00	0.00	0.00			0.00	0.00	444.45
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	68,059.23	0.00	5,396.68	0.00	8,414.37	0.00	0.00			0.00	0.00	81,870.28
5000-5999	Special Education	15,251,173.23	610,642.75	0.00	640,655.25	6,077,806.51	750,899.69	0.00			0.00	0.00	23,331,177.43
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	261,125.24	155,521.84	33,834.62	68,513.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	518,994.91
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		380,917.81	0.00	0.00	0.00	380,917.81
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	0.00
Total Direct Charged Costs		104,910,576.42	3,737,482.16	824,063.64	10,187,863.77	14,275,641.33	6,956,520.12	3,292,839.12	380,917.81	0.00	67,901.12	0.00	144,633,805.49

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,719,316.94	16,789,029.91	214,767.01	20,723,113.86
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	36,533.14	208,321.54	2,902.26	247,756.94
3300	Independent Study Centers	59,670.79	208,321.54	399.06	268,391.39
3400	Opportunity Schools	12,177.71	69,440.51	0.00	81,618.22
3550	Community Day Schools	42,621.99	162,027.87	798.12	205,447.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	134,320.16	0.00	0.00	134,320.16
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	578,441.35	1,422,373.19	9,541.17	2,010,355.71
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)		138,881.03		138,881.03
--	Child Development (Fund 12)	0.00	92,587.35	0.00	92,587.35
--	Cafeteria (Funds 13 and 61)		599,271.63		599,271.63
Total Allocated Support Costs		4,583,082.08	19,690,254.57	228,407.62	24,501,744.27

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)	898,829.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,535,293.10
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,449,098.64
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,939,621.60
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	144,633,805.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,501,744.27
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	169,135,549.76
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,465,884.30
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	959,268.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,705,306.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,130,459.86
D. Total Direct Charged and Allocated Costs (B3 + C5)		180,266,009.62
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.51%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	64,728.25				64,728.25
Enterprise (Objects 1000-5999, 6400, and 6500)		34.00			34.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,364,044.62		1,364,044.62
Other Outgo (Objects 1000-7999)				17,577,784.32	17,577,784.32
Total Other Costs	64,728.25	34.00	1,364,044.62	17,577,784.32	19,006,591.19

Current LEA: 10-73965-0000000 Central Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	34,793.79	0.00	0.00	(345,713.28)				
Other Sources/Uses Detail					0.00	10,667,242.65		
Fund Reconciliation							347,330.75	227,471.31
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,494.99	0.00	34,939.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,081.73	21,011.29
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,784.01	0.00	30,340.69	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	15,240.19
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(74,672.90)	280,433.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							11,083.78	286,080.49
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation							202,767.83	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,061.21	0.00		
Fund Reconciliation							14,311.02	5,045.25
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,173,161.44	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					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	21,966.21	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							23.76	21,750.34
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	633.90	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	74,672.90	(74,672.90)	345,713.28	(345,713.28)	10,687,242.65	10,687,242.65	576,598.87	576,598.87

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,931,635.77	0.00	385,326.72	0.00	202,048.34	861,570.71	6,874,964.23		10,255,545.77
2000-2999	Classified Salaries	593,268.57	0.00	0.00	0.00	238,145.42	576,772.62	2,326,067.50		3,734,254.11
3000-3999	Employee Benefits	1,353,039.99	0.00	192,214.67	0.00	231,945.03	738,161.92	4,894,531.25		7,409,892.86
4000-4999	Books and Supplies	108,080.66	0.00	0.00	0.00	13,722.96	12,923.78	66,055.04		200,782.44
5000-5999	Services and Other Operating Expenditures	594,281.09	0.00	560.00	0.00	492.27	459,952.12	675,416.77		1,730,702.25
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	4,580,306.08	0.00	578,101.39	0.00	686,354.02	2,649,381.15	14,837,034.79	0.00	23,331,177.43
7310	Transfers of Indirect Costs	522,835.03	0.00	0.00	0.00	0.00	0.00	0.00		522,835.03
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	2,010,355.70	0.00	0.00	0.00	0.00	0.00	0.00		2,010,355.70
	Total Indirect Costs and PCR Allocations	2,533,190.73	0.00	0.00	0.00	0.00	0.00	0.00		2,533,190.73
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	99,599.90	0.00	0.00	0.00	196,808.84	0.00	57,719.82		354,128.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	238,145.42	563,318.41	2,277,633.67		3,079,097.50
3000-3999	Employee Benefits	29,241.12	0.00	0.00	0.00	187,135.28	262,276.56	1,130,220.38		1,608,873.34
4000-4999	Books and Supplies	15,256.07	0.00	0.00	0.00	9,227.04	0.00	5,407.58		29,890.69
5000-5999	Services and Other Operating Expenditures	91,369.69	0.00	0.00	0.00	0.00	0.00	1,700.00		93,069.69
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	235,465.78	0.00	0.00	0.00	631,316.58	825,594.97	3,472,681.45	0.00	5,165,058.78
7310	Transfers of Indirect Costs	160,361.00	0.00	0.00	0.00	0.00	0.00	0.00		160,361.00
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	160,361.00	0.00	0.00	0.00	0.00	0.00	0.00		160,361.00
	TOTAL BEFORE OBJECT 8980	395,826.78	0.00	0.00	0.00	631,316.58	825,594.97	3,472,681.45	0.00	5,325,419.78
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										
										2,189,825.96
										3,135,593.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,832,035.87	0.00	385,326.72	0.00	5,239.50	861,570.71	6,817,244.41		9,901,417.21
2000-2999	Classified Salaries	593,268.57	0.00	0.00	0.00	0.00	13,454.21	48,433.83		655,156.61
3000-3999	Employee Benefits	1,323,798.87	0.00	192,214.67	0.00	44,809.75	475,885.36	3,764,310.87		5,801,019.52
4000-4999	Books and Supplies	92,824.59	0.00	0.00	0.00	4,495.92	12,923.78	60,647.46		170,891.75
5000-5999	Services and Other Operating Expenditures	502,912.40	0.00	560.00	0.00	492.27	459,952.12	673,716.77		1,637,633.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,344,840.30	0.00	578,101.39	0.00	55,037.44	1,823,786.18	11,364,353.34	0.00	18,166,118.65
7310	Transfers of Indirect Costs	362,474.03	0.00	0.00	0.00	0.00	0.00	0.00		362,474.03
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	2,010,355.70	0.00	0.00	0.00	0.00	0.00	0.00		2,010,355.70
	Total Indirect Costs and PCR Allocations	2,372,829.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,372,829.73
	TOTAL BEFORE OBJECT 8980	6,717,670.03	0.00	578,101.39	0.00	55,037.44	1,823,786.18	11,364,353.34	0.00	20,538,948.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,189,825.96
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,588,936.09	0.00	0.00	0.00	5,239.50	40,229.39	377,047.24		2,011,452.22
2000-2999	Classified Salaries	506,594.61	0.00	0.00	0.00	0.00	13,454.21	46,492.37		566,541.19
3000-3999	Employee Benefits	872,130.04	0.00	0.00	0.00	1,021.75	5,124.65	143,242.89		1,021,519.33
4000-4999	Books and Supplies	54,803.72	0.00	0.00	0.00	254.71	350.00	4,413.94		59,822.37
5000-5999	Services and Other Operating Expenditures	293,489.23	0.00	0.00	0.00	0.00	0.00	508.10		293,997.33
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	3,315,953.69	0.00	0.00	0.00	6,515.96	59,158.25	571,704.54	0.00	3,953,332.44
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
	TOTAL BEFORE OBJECT 8980	3,315,953.69	0.00	0.00	0.00	6,515.96	59,158.25	571,704.54	0.00	3,953,332.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,189,825.96
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)									7,634,690.13
TOTAL COSTS										
										13,777,848.53

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	20,821,272.11	13,201,876.85
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	20,821,272.11	13,201,876.85
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>1,549.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	1,549.00	

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____	0.00 (b)

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-2018	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	25,864,368.16		
b. Less: Expenditures paid from federal sources	3,135,593.82		
c. Expenditures paid from state and local sources	22,728,774.34	20,821,272.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,821,272.11	
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	22,728,774.34	20,821,272.11	1,907,502.23

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

	Actual FY 2018-19	Comparison Year 2017-2018	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	25,864,368.16		
b. Less: Expenditures paid from federal sources	3,135,593.82		
c. Expenditures paid from state and local sources	22,728,774.34	20,821,272.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,821,272.11	
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	22,728,774.34	20,821,272.11	
d. Special education unduplicated pupil count	1,519	1,549	
e. Per capita state and local expenditures (A2c/A2d)	14,962.99	13,441.75	1,521.24

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-2018	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	13,777,848.53	13,201,876.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,201,876.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,777,848.53	13,201,876.85	575,971.68

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

	Actual FY 2018-19	Comparison Year 2017-2018	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	13,777,848.53	13,201,876.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		13,201,876.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,777,848.53	13,201,876.85	
b. Special education unduplicated pupil count	1,519	1,549	
c. Per capita local expenditures (B2a/B2b)	9,070.34	8,522.84	547.50

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.

Yolanda Balladares
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Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,023,459.06	0.00	398,129.86	0.00	261,197.42	950,561.78	7,608,028.48		11,241,376.60
2000-2999	Classified Salaries	666,841.55	0.00	0.00	0.00	264,348.30	626,700.55	2,671,637.79		4,229,528.19
3000-3999	Employee Benefits	1,259,180.06	0.00	174,107.17	0.00	253,630.15	728,873.60	4,892,364.49		7,306,155.47
4000-4999	Books and Supplies	81,852.11	0.00	0.00	0.00	4,800.00	10,000.00	54,881.68		151,533.79
5000-5999	Services and Other Operating Expenditures	440,089.81	0.00	560.00	0.00	1,000.00	81,525.00	684,196.25		1,207,371.06
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	4,471,422.59	0.00	572,797.03	0.00	784,975.87	2,395,660.93	15,911,108.69	0.00	24,135,965.11
7310	Transfers of Indirect Costs	629,773.22	0.00	0.00	0.00	0.00	0.00	0.00		629,773.22
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	629,773.22	0.00	0.00	0.00	0.00	0.00	0.00		629,773.22
	TOTAL COSTS	5,101,195.81	0.00	572,797.03	0.00	784,975.87	2,395,660.93	15,911,108.69	0.00	24,765,738.33
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,918,474.02	0.00	398,129.86	0.00	5,300.00	950,561.78	7,557,878.55		10,830,344.21
2000-2999	Classified Salaries	666,841.55	0.00	0.00	0.00	0.00	13,907.70	52,000.00		732,749.25
3000-3999	Employee Benefits	1,227,088.01	0.00	174,107.17	0.00	19,589.31	432,533.08	3,544,155.54		5,397,473.11
4000-4999	Books and Supplies	81,852.11	0.00	0.00	0.00	4,300.00	10,000.00	54,881.68		151,033.79
5000-5999	Services and Other Operating Expenditures	440,089.81	0.00	560.00	0.00	1,000.00	81,525.00	684,105.00		1,207,279.81
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	4,334,345.50	0.00	572,797.03	0.00	30,189.31	1,488,527.56	11,893,020.77	0.00	18,318,880.17
7310	Transfers of Indirect Costs	428,392.02	0.00	0.00	0.00	0.00	0.00	0.00		428,392.02
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	428,392.02	0.00	0.00	0.00	0.00	0.00	0.00		428,392.02
	TOTAL BEFORE OBJECT 8980	4,762,737.52	0.00	572,797.03	0.00	30,189.31	1,488,527.56	11,893,020.77	0.00	18,747,272.19
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									3,110,589.57
										21,857,861.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,616,795.14	0.00	0.00	0.00	5,300.00	50,000.00	395,267.17		2,067,362.31
2000-2999	Classified Salaries	563,893.58	0.00	0.00	0.00	0.00	13,907.70	50,000.00		627,801.28
3000-3999	Employee Benefits	923,566.26	0.00	0.00	0.00	1,065.31	10,864.80	157,027.64		1,092,524.01
4000-4999	Books and Supplies	55,000.00	0.00	0.00	0.00	0.00	400.00	2,000.00		57,400.00
5000-5999	Services and Other Operating Expenditures	271,579.18	0.00	0.00	0.00	0.00	0.00	250.00		271,829.18
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	3,430,834.16	0.00	0.00	0.00	6,365.31	75,172.50	604,544.81	0.00	4,116,916.78
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	3,430,834.16	0.00	0.00	0.00	6,365.31	75,172.50	604,544.81	0.00	4,116,916.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									3,110,589.57
										8,242,762.96
										15,470,269.31

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,931,635.77	0.00	385,326.72	0.00	202,048.34	861,570.71	6,874,964.23		10,255,545.77
2000-2999	Classified Salaries	593,268.57	0.00	0.00	0.00	238,145.42	576,772.62	2,326,067.50		3,734,254.11
3000-3999	Employee Benefits	1,353,039.99	0.00	192,214.67	0.00	231,945.03	738,161.92	4,894,531.25		7,409,892.86
4000-4999	Books and Supplies	108,080.66	0.00	0.00	0.00	13,722.96	12,923.78	66,055.04		200,782.44
5000-5999	Services and Other Operating Expenditures	594,281.09	0.00	560.00	0.00	492.27	459,952.12	675,416.77		1,730,702.25
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	4,580,306.08	0.00	578,101.39	0.00	686,354.02	2,649,381.15	14,837,034.79	0.00	23,331,177.43
7310	Transfers of Indirect Costs	522,835.03	0.00	0.00	0.00	0.00	0.00	0.00		522,835.03
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)	2,010,355.70	0.00	0.00	0.00	0.00	0.00	0.00		2,010,355.70
	Total Indirect Costs	5,103,141.11	0.00	578,101.39	0.00	686,354.02	2,649,381.15	14,837,034.79	0.00	23,854,012.46
	TOTAL COSTS									
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	99,599.90	0.00	0.00	0.00	196,808.84	0.00	57,719.82		354,128.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	238,145.42	563,318.41	2,277,633.67		3,079,097.50
3000-3999	Employee Benefits	29,241.12	0.00	0.00	0.00	187,135.28	262,276.56	1,130,220.38		1,608,873.34
4000-4999	Books and Supplies	15,256.07	0.00	0.00	0.00	9,227.04	0.00	5,407.58		29,890.69
5000-5999	Services and Other Operating Expenditures	91,368.69	0.00	0.00	0.00	0.00	0.00	1,700.00		93,068.69
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	235,465.78	0.00	0.00	0.00	631,316.58	825,594.97	3,472,681.45	0.00	5,165,068.78
7310	Transfers of Indirect Costs	160,361.00	0.00	0.00	0.00	0.00	0.00	0.00		160,361.00
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	160,361.00	0.00	0.00	0.00	0.00	0.00	0.00		160,361.00
	TOTAL BEFORE OBJECT 8980	395,826.78	0.00	0.00	0.00	631,316.58	825,594.97	3,472,681.45	0.00	5,325,419.78
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									2,189,825.96
										3,135,593.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3365, & 6000-9999)										
1000-1999	Certificated Salaries	1,832,035.87	0.00	385,326.72	0.00	5,239.50	861,570.71	6,817,244.41		9,901,417.21
2000-2999	Classified Salaries	593,268.57	0.00	0.00	0.00	0.00	13,454.21	48,433.83		655,156.61
3000-3999	Employee Benefits	1,323,798.87	0.00	192,214.67	0.00	44,809.75	475,885.36	3,764,310.87		5,801,019.52
4000-4999	Books and Supplies	92,824.59	0.00	0.00	0.00	4,495.92	12,923.78	60,647.46		170,891.75
5000-5999	Services and Other Operating Expenditures	502,912.40	0.00	560.00	0.00	492.27	459,952.12	673,716.77		1,637,633.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,344,840.30	0.00	578,101.39	0.00	55,037.44	1,823,786.18	11,364,353.34	0.00	18,166,118.65
7310	Transfers of Indirect Costs	362,474.03	0.00	0.00	0.00	0.00	0.00	0.00		362,474.03
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)	2,010,355.70	0.00	0.00	0.00	0.00	0.00	0.00		2,010,355.70
	Total Indirect Costs	362,474.03	0.00	0.00	0.00	0.00	0.00	0.00		362,474.03
	TOTAL BEFORE OBJECT 8980	4,707,314.33	0.00	578,101.39	0.00	55,037.44	1,823,786.18	11,364,353.34	0.00	18,528,592.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,588,936.09	0.00	0.00	0.00	5,239.50	40,229.39	377,047.24		2,011,452.22
2000-2999	Classified Salaries	506,594.61	0.00	0.00	0.00	0.00	13,454.21	46,492.37		566,541.19
3000-3999	Employee Benefits	872,130.04	0.00	0.00	0.00	1,021.75	5,124.65	143,242.89		1,021,519.33
4000-4999	Books and Supplies	54,803.72	0.00	0.00	0.00	254.71	350.00	4,413.94		59,822.37
5000-5999	Services and Other Operating Expenditures	293,489.23	0.00	0.00	0.00	0.00	0.00	508.10		293,997.33
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	3,315,953.69	0.00	0.00	0.00	6,515.96	59,158.25	571,704.54	0.00	3,953,332.44
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
	TOTAL BEFORE OBJECT 8980	3,315,953.69	0.00	0.00	0.00	6,515.96	59,158.25	571,704.54	0.00	3,953,332.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
TOTAL COSTS										
										2,189,825.96
										7,634,690.13
										13,777,848.53

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

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

SECTION 2

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-2019	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	24,765,738.33		
b. Less: Expenditures paid from federal sources	2,907,876.57		
c. Expenditures paid from state and local sources	21,857,861.76	21,837,036.59	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,959,605.95)	
Comparison year's expenditures, adjusted for MOE calculation		19,877,430.64	
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	21,857,861.76	19,877,430.64	1,980,431.12

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

	Budgeted Amounts FY 2019-20	Comparison Year 2018-2019	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	24,765,738.33		
b. Less: Expenditures paid from federal sources	2,907,876.57		
c. Expenditures paid from state and local sources	21,857,861.76	21,837,036.59	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,959,605.95)	
Comparison year's expenditures, adjusted for MOE calculation		19,877,430.64	
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	21,857,861.76	19,877,430.64	
d. Special education unduplicated pupil count	1519	1519	
e. Per capita state and local expenditures (A2c/A2d)	14,389.64	13,085.87	1,303.77

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-2019	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	15,470,269.31	13,777,848.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,777,848.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,470,269.31	13,777,848.53	1,692,420.78

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

	Budget FY 2019-20	Comparison Year 2018-2019	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	15,470,269.31	13,777,848.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,777,848.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,470,269.31	13,777,848.53	
b. Special education unduplicated pupil count	1,519	1,519	
c. Per capita local expenditures (B2a/B2b)	10,184.51	9,070.34	1,114.17

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.

Yolanda Balladares
Contact Name

559.274.4700 x63106
Telephone Number

Director of Fiscal Services
Title

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Email Address

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Central Unified

Fresno 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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	0000	7130	-2,902.00

Explanation:2017-18 Final credit Adj. for State Special Schools

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

CAT Forms

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I	Title I, D	Migrant	Migrant	Migrant	CSI	Spec. Ed Idea	Spec. Ed. IDEA - Preschool
1. Prior Year Carryover	828,499.17	16,151.01						
2. a. Current Year Award	5,535,093.00		60,830.00	60,830.00	30,600.00	689,768.00	2,792,571.00	67,019.00
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)		0.00	60,830.00	60,830.00	30,600.00	689,768.00	2,792,571.00	67,019.00
3. Required Matching Funds/Other	5,535,093.00							
4. Total Available Award	6,363,592.17	16,151.01	60,830.00	60,830.00	30,600.00	689,768.00	4,360,755.13	125,418.51
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	828,499.17	4,387.01						
6. Cash Received in Current Year	4,733,749.00	4,853.00	35,428.74	35,428.74	5,218.88	172,442.00		
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	5,562,248.17	9,240.01	35,428.74	35,428.74	5,218.88	172,442.00	1,568,184.13	58,399.51
EXPENDITURES								
9. Donor-Authorized Expenditures	5,669,829.58	9,216.71	54,539.04	54,539.04	25,977.35		4,360,755.13	125,418.51
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	5,669,829.58	9,216.71	54,539.04	54,539.04	25,977.35	0.00	4,360,755.13	125,418.51
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(107,581.41)	23.30	(19,110.30)	(19,110.30)	(20,758.47)	172,442.00	(2,792,571.00)	(67,019.00)
a. Unearned Revenue		23.30				172,442.00		
b. Accounts Payable								
c. Accounts Receivable	107,581.41		19,110.30	19,110.30	20,758.47		2,792,571.00	67,019.00
14. Unused Grant Award Calculation (line 4 minus line 9)	693,762.59	6,934.30	6,290.96	6,290.96	4,622.65	689,768.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	693,762.59	6,934.30				517,326.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,669,829.58	9,216.71	54,539.04	54,539.04	25,977.35	0.00	2,792,571.00	67,019.00

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

FEDERAL PROGRAM NAME	Spec. Ed. IDEA - Preschool Ent	Career Tech Ed. Secondary	Career Tech Ed. Adult	Adult Basic Education & ELA	Adult Secondary Education	ADULT ED-ENG LIT & CIVIC ED	Title II, A
FEDERAL CATALOG NUMBER	84.027A	84.048	84.048	84.002A	84.002	84.002A	84.367
RESOURCE CODE	3320	3550	3555	3905	3913	3926	4035
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Sec 611	Perkins Sec 131	Perkins Sec 132	Section 231	Section 231		Imp. Teach. Quality
AWARD							
1. Prior Year Carryover							387,047.60
2. a. Current Year Award	0.00	157,310.00	12,820.00	98,978.00	132,000.00	16,625.00	691,466.00
b. Transferability (ESSA)	0.00						162,468.00
c. Other Adjustments							
d. Adj Curr Yr Award	0.00	157,310.00	12,820.00	98,978.00	132,000.00	16,625.00	853,934.00
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	563,242.32						
4. Total Available Award	563,242.32	157,310.00	12,820.00	98,978.00	132,000.00	16,625.00	1,240,981.60
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		12,040.90	10,079.72	29,937.00	52,612.00	7,813.00	133,210.60
7. Contributed Matching Funds	563,242.32						705,299.00
8. Total Available (sum lines 5, 6, & 7)	563,242.32	12,040.90	10,079.72	29,937.00	52,612.00	7,813.00	838,509.60
EXPENDITURES							
9. Donor-Authorized Expenditures	563,242.32	156,432.13	12,820.00	98,978.00	132,000.00	16,625.00	801,163.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	563,242.32	156,432.13	12,820.00	98,978.00	132,000.00	16,625.00	801,163.73
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(144,391.23)	(2,740.28)	(69,041.00)	(79,388.00)	(8,812.00)	37,345.87
a. Unearned Revenue							37,345.87
b. Accounts Payable							
c. Accounts Receivable		144,391.23	2,740.28	69,041.00	79,388.00	8,812.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	877.87	0.00	0.00	0.00	0.00	439,817.87
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	156,432.13	12,820.00	98,978.00	132,000.00	16,625.00	801,163.73

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title IV	Title III	Title III	Title III	TOTAL
FEDERAL CATALOG NUMBER	84,424	84,365	84,365	84,365	
RESOURCE CODE	4127	4201	4203	8290	
REVENUE OBJECT	8290	Immigrant Ed.	LEP		
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	25,933.37	76,134.41	1,333,765.56	
2. a. Current Year Award	333,752.00		194,840.00	10,813,672.00	
b. Transferability (ESSA)	(162,468.00)			0.00	
c. Other Adjustments				0.00	
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	171,284.00	0.00	194,840.00	10,813,672.00	
3. Required Matching Funds/Other		2,460.00		2,192,285.96	
4. Total Available Award	171,284.00	28,393.37	270,974.41	14,339,723.52	
(sum lines 1, 2d, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year		2,684.37		968,781.15	
6. Cash Received in Current Year		23,249.00	211,546.41	6,004,268.65	
7. Contributed Matching Funds		2,460.00		2,192,285.96	
8. Total Available (sum lines 5, 6, & 7)	0.00	28,393.37	211,546.41	9,165,335.76	
EXPENDITURES					
9. Donor-Authorized Expenditures		28,393.37	223,224.35	12,278,615.22	
10. Non Donor-Authorized Expenditures				0.00	
11. Total Expenditures (lines 9 & 10)	0.00	28,393.37	223,224.35	12,278,615.22	
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(11,677.94)	(3,113,279.46)	
a. Unearned Revenue				209,811.17	
b. Accounts Payable				0.00	
c. Accounts Receivable			11,677.94	3,323,090.63	
14. Unused Grant Award Calculation (line 4 minus line 9)	171,284.00	0.00	47,750.06	2,061,108.30	
15. If Carryover is allowed, enter line 14 amount here	402,472.00		47,750.06	1,668,244.95	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	25,933.37	223,224.35	10,086,329.26	

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

STATE PROGRAM NAME	California State Preschool Program	Career Technical Education Incentive Grant (CTEIG)	Spec. Ed. Proj. Workability	Agricultural Career Technical Education Incentive	TOTAL
RESOURCE CODE	6105	6387	6520	7010	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Early Learning	CTEIG	Workability	Voc. Ed. Ag.	
AWARD					
1. Prior Year Carryover		227,223.24	0.00	0.00	227,223.24
2. a. Current Year Award	1,073,264.00	463,869.73	24,103.00	25,947.71	1,587,184.44
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	1,073,264.00	463,869.73	24,103.00	25,947.71	1,587,184.44
3. Required Matching Funds/Other			1,760.91	25,947.72	27,708.63
4. Total Available Award	1,073,264.00	691,092.97	25,863.91	51,895.43	1,842,116.31
(sum lines 1, 2c, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year		227,223.24			227,223.24
6. Cash Received in Current Year	696,140.09	463,869.73		25,947.71	1,185,957.53
7. Contributed Matching Funds			1,760.91	25,947.72	27,708.63
8. Total Available (sum lines 5, 6, & 7)	696,140.09	691,092.97	1,760.91	51,895.43	1,440,889.40
EXPENDITURES					
9. Donor-Authorized Expenditures	992,704.73	571,319.71	25,863.91	51,895.43	1,641,783.78
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	992,704.73	571,319.71	25,863.91	51,895.43	1,641,783.78
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(296,564.64)	119,773.26	(24,103.00)	0.00	(200,894.38)
a. Unearned Revenue		119,773.26			119,773.26
b. Accounts Payable	296,564.64		24,103.00		320,667.64
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	80,559.27	119,773.26	0.00	0.00	200,332.53
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	992,704.73	571,319.71	24,103.00	25,947.71	1,614,075.15

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Federal Child Nutrition	Child Care Food Program (CCFP)	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.55	10.55	
RESOURCE CODE	5640	5310	5310	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)	Fed Reimb	Fed Reimb	Fed Reimb	
AWARD				
1. Prior Year Restricted Ending Balance	215,750.93	1,968,481.02	77,049.49	2,261,281.44
2. a. Current Year Award	88,509.91	8,293,735.81	375,780.67	8,758,026.39
b. Other Adjustments		0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	88,509.91	8,293,735.81	375,780.67	8,758,026.39
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	304,260.84	10,262,216.83	452,830.16	11,019,307.83
REVENUES				
5. Cash Received in Current Year	88,509.91	8,293,735.81	375,780.67	8,758,026.39
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	88,509.91	8,293,735.81	375,780.67	8,758,026.39
EXPENDITURES				
10. Donor-Authorized Expenditures	246,719.93	8,444,042.18	249,614.17	8,940,376.28
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	246,719.93	8,444,042.18	249,614.17	8,940,376.28
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	57,540.91	1,818,174.65	203,215.99	2,078,931.55

STATE PROGRAM NAME	State Child Nutrition	CA Clean Energy Jobs Act	Lottery	Spec. Ed State Apportionment	Spec. Ed. Mental Health Services	Adult Education Program	Classified School Emp. Professional Dev.
RESOURCE CODE	5310	6230	6300	6500	6512	6391	7311
REVENUE OBJECT	8520	8590	8560	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	State Reim	Prop 39					
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,999,691.23	368,775.70	0.00	360,459.81	254,957.87	
2. a. Current Year Award	547,715.18		1,108,494.64	4,928,901.00	510,995.75	854,126.00	108,283.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	547,715.18	0.00	1,108,494.64	4,928,901.00	510,995.75	854,126.00	108,283.00
3. Required Matching Funds/Other				7,632,929.22			
4. Total Available Award (sum lines 1, 2c, & 3)	547,715.18	1,999,691.23	1,477,270.34	12,561,830.22	871,455.56	1,109,083.87	108,283.00
REVENUES							
5. Cash Received in Current Year	547,715.18		736,598.08	4,660,919.00	183,410.75	782,948.83	108,283.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	371,896.56	267,982.00	327,585.00	71,177.17	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	371,896.56	267,982.00	327,585.00	71,177.17	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	547,715.18	0.00	1,108,494.64	4,928,901.00	510,995.75	854,126.00	108,283.00
EXPENDITURES							
10. Donor-Authorized Expenditures	547,715.18	515,481.00	1,244,074.29	12,561,830.22	792,137.21	1,100,158.09	5,039.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	547,715.18	515,481.00	1,244,074.29	12,561,830.22	792,137.21	1,100,158.09	5,039.02
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,484,210.23	233,196.05	0.00	79,318.35	8,925.78	103,243.98

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

STATE PROGRAM NAME	College Readiness Block Grant	Low-Performing Students Block Grant	TOTAL
RESOURCE CODE	7338	75100	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	200,517.23		3,184,401.84
2. a. Current Year Award		1,199,447.00	9,257,962.57
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,199,447.00	9,257,962.57
3. Required Matching Funds/Other			7,632,929.22
4. Total Available Award (sum lines 1, 2c, & 3)	200,517.23	1,199,447.00	20,075,293.63
REVENUES			
5. Cash Received in Current Year		599,724.00	7,619,598.84
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	599,723.00	1,638,363.73
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	599,723.00	1,638,363.73
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,199,447.00	9,257,962.57
EXPENDITURES			
10. Donor-Authorized Expenditures	200,517.23		16,966,952.24
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	200,517.23	0.00	16,966,952.24
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	1,199,447.00	3,108,341.39

LOCAL PROGRAM NAME	Ongoing & Major Maintenance	CalWORKS	QRIS	CATERING	C.L.A.S.S. Fee	GATE	Donation Auto body
RESOURCE CODE	8150	9010	9010	9010	9011	9012	9012
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		Adult Fund 1100	Child Dev Fd 1200	Caf Fund 1300	Adult Fund 1100	Adult Fund 1100	Adult Fund 1100
AWARD							
1. Prior Year Restricted Ending Balance			69,370.50	350,506.81	19,526.45	7,721.30	60,823.40
2. a. Current Year Award		21,522.00	48,500.00	231,467.21	41,440.30	18,474.80	40,326.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	21,522.00	48,500.00	231,467.21	41,440.30	18,474.80	40,326.00
3. Required Matching Funds/Other	5,932,124.34						
4. Total Available Award (sum lines 1, 2c, & 3)	5,932,124.34	21,522.00	117,870.50	581,974.02	60,966.75	26,196.10	101,149.40
REVENUES							
5. Cash Received in Current Year			48,500.00	231,467.21	41,440.30	18,474.80	40,326.00
6. Amounts Included in Line 5 for Prior Year Adjustments		18,499.26					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,022.74	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,022.74	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	5,752,810.89						
9. Total Available (sum lines 5, 7c, & 8)	5,752,810.89	3,022.74	48,500.00	231,467.21	41,440.30	18,474.80	40,326.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,332,671.78	21,522.00	2,885.62	167,710.02	18,459.94	16,084.02	10,800.79
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,332,671.78	21,522.00	2,885.62	167,710.02	18,459.94	16,084.02	10,800.79
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	599,452.56	0.00	114,984.88	414,264.00	42,506.81	10,112.08	90,348.61

LOCAL PROGRAM NAME	California SUMS Initiative Grant	Lost Library Books	Book Deposit Refunds	CSU Fresno Residency Program	Text Books	State Water Resource	MICROSOFT
RESOURCE CODE	9013	9014	9014	9015	9017	9018	9019
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)			Adult Fund 1100				
AWARD							
1. Prior Year Restricted Ending Balance	18,207.37	23,012.81	52,513.14		12,102.39	871,000.00	537.52
2. a. Current Year Award		8,950.77		120,000.00	9,180.97		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,950.77	0.00	120,000.00	9,180.97	871,000.00	537.52
3. Required Matching Funds/Other							482.84
4. Total Available Award (sum lines 1, 2c, & 3)	18,207.37	31,963.58	52,513.14	120,000.00	21,283.36	871,000.00	1,020.36
REVENUES							
5. Cash Received in Current Year		8,950.77		120,000.00	9,180.97	46,923.63	537.52
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	824,076.37	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	824,076.37	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,950.77	0.00	120,000.00	9,180.97	871,000.00	537.52
EXPENDITURES							
10. Donor-Authorized Expenditures	11,376.58	6,348.42	40.00	120,000.00	7,533.60	739,727.52	1,020.36
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,376.58	6,348.42	40.00	120,000.00	7,533.60	739,727.52	1,020.36
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,830.79	25,615.16	52,473.14	0.00	13,749.76	131,272.48	0.00

LOCAL PROGRAM NAME	Kaiser Vision Epi Pen Grant	Kaiser CPR FA Training	Fresno Regional Occupational Program	Kaiser school Filtered Water Stations	Co-Curricular Athletics	CUTA	Damage Loss
RESOURCE CODE	9021	9022	9023	9024	9025	9027	9028
REVENUE OBJECT	8699	8699	8699	8699	8699	8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	108.58	241.65		13,104.47	45,457.32	3,487.35	88,439.72
2. a. Current Year Award			41,338.97		20,285.00		224,200.14
b. Other Adjustments	(108.58)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(108.58)	0.00	41,338.97	0.00	20,285.00	0.00	224,200.14
3. Required Matching Funds/Other			451,126.20			4,710.00	
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	241.65	492,465.17	13,104.47	65,742.32	8,197.35	312,639.86
REVENUES							
5. Cash Received in Current Year	(108.58)		30,167.00		20,285.00		224,200.14
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	11,171.97	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	11,171.97	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(108.58)	0.00	41,338.97	0.00	20,285.00	0.00	224,200.14
EXPENDITURES							
10. Donor-Authorized Expenditures		241.65	492,465.17		42,481.21	7,916.66	248,495.32
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	241.65	492,465.17	0.00	42,481.21	7,916.66	248,495.32
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	13,104.47	23,261.11	280.69	64,144.54

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Kaiser Healthy Kids #2	Kaiser School Health Project	Surplus	Invoices/Facilities and Security	Classroom Fee	State Water Resource - West Bottled Water	SCOE Census Grant
1. Prior Year Restricted Ending Balance	533.24	29,136.90	46,589.13	8,410.26			
2. a. Current Year Award		0.00	0.00	26,233.25	8,031.33		6,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	26,233.25	8,031.33	0.00	6,000.00
3. Required Matching Funds/Other					73,580.19	45,570.19	
4. Total Available Award (sum lines 1, 2c, & 3)	533.24	29,136.90	46,589.13	34,643.51	81,611.52	45,570.19	6,000.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments				26,233.25	8,031.33		6,000.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	26,233.25	8,031.33	0.00	6,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures		18.40		33,097.52	81,611.52	45,570.19	
12. Total Expenditures (line 10 plus line 11)	0.00	18.40	0.00	33,097.52	81,611.52	45,570.19	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	533.24	29,118.50	46,589.13	1,545.99	0.00	0.00	6,000.00

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

LOCAL PROGRAM NAME	SCCCD DUAL ENROLLMENT	Technology Plan	COMM RDA	TOTAL
RESOURCE CODE	9039	9041	9052	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	10,638.00			859,930.79
2. a. Current Year Award	15,742.00		14,081.21	1,767,311.47
b. Other Adjustments				(108.58)
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,742.00	0.00	14,081.21	1,767,202.89
3. Required Matching Funds/Other (line 2c minus lines 5 & 6)		1,874,314.57		8,381,908.33
4. Total Available Award (sum lines 1, 2c, & 3)	26,380.00	1,874,314.57	14,081.21	11,009,042.01
REVENUES				
5. Cash Received in Current Year	15,742.00			896,351.34
6. Amounts Included in Line 5 for Prior Year Adjustments				18,499.26
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	14,081.21	852,352.29
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	14,081.21	852,352.29
8. Contributed Matching Funds				5,752,810.89
9. Total Available (sum lines 5, 7c, & 8)	15,742.00	0.00	14,081.21	7,501,514.52
EXPENDITURES				
10. Donor-Authorized Expenditures	549.21	1,874,314.57	14,081.21	9,297,023.28
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	549.21	1,874,314.57	14,081.21	9,297,023.28
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	25,830.79	0.00	0.00	1,712,018.73

Government-Wide Reports

	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	18,816,534.38		18,816,534.38			18,816,534.38
Work in Progress	38,920,466.99		38,920,466.99	17,908,913.55	2,358,533.60	54,470,846.94
Total capital assets not being depreciated	57,737,001.37	0.00	57,737,001.37	17,908,913.55	2,358,533.60	73,287,381.32
Capital assets being depreciated:						
Land Improvements	44,017,406.96		44,017,406.96	153,126.66		44,170,533.62
Buildings	224,047,069.45		224,047,069.45	2,262,262.41	454.55	226,308,877.31
Equipment	39,171,087.95		39,171,087.95	4,266,165.36	4,105,994.39	39,331,258.92
Total capital assets being depreciated	307,235,564.36	0.00	307,235,564.36	6,681,554.43	4,106,448.94	309,810,669.85
Accumulated Depreciation for:						
Land Improvements	(10,145,042.91)		(10,145,042.91)	(1,506,210.19)		(11,651,253.10)
Buildings	(81,480,621.39)		(81,480,621.39)	(5,692,925.73)	(454.55)	(87,173,092.57)
Equipment	(18,673,594.35)		(18,673,594.35)	(3,888,781.34)	(3,545,018.32)	(19,017,357.37)
Total accumulated depreciation	(110,299,258.65)	0.00	(110,299,258.65)	(11,087,917.26)	(3,545,472.87)	(117,841,703.04)
Total capital assets being depreciated, net	196,936,305.71	0.00	196,936,305.71	(4,406,362.83)	560,976.07	191,968,966.81
Governmental activity capital assets, net	254,673,307.08	0.00	254,673,307.08	13,502,550.72	2,919,509.67	265,256,348.13
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	123,043,200.00		123,043,200.00	43,142,860.00	4,585,000.00	161,601,060.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	18,006,528.00		18,006,528.00		1,929,149.00	16,077,379.00	
Capital Leases Payable	18,553,381.00		18,553,381.00	502,719.00	3,329,131.00	15,726,969.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	9,550,732.00		9,550,732.00	2,430,620.00	687,900.00	11,293,452.00	
Net Pension Liability	158,578,000.00		158,578,000.00	8,580,000.00		167,158,000.00	
Total/Net OPEB Liability	33,987,937.00		33,987,937.00	2,599,668.00		36,587,605.00	
Compensated Absences Payable	489,300.66		489,300.66	18,285.00	48,657.00	458,928.66	
Governmental activities long-term liabilities	362,209,078.66	0.00	362,209,078.66	57,274,152.00	10,579,837.00	408,903,393.66	0.00
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	552,000.00		552,000.00	26,000.00		578,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	552,000.00	0.00	552,000.00	26,000.00	0.00	578,000.00	0.00

	Resource	Function	Object	Fund						
				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Assets										
			Funds 01-57, except where indicated							
Cash			9110-9140	40,205,098.39	533,778.04	32,619.33	1,609,636.35	1,842,426.94	43,579,393.22	3,496,251.92
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	6,759,127.25	237,121.01	297,338.60	1,449,557.80	2,251.56	246,881.92	16,873.57
Due to Other Funds			9310	347,330.75	1,081.73	0.00	11,083.78	202,767.83	0.00	14,311.02
Stores			9320	7,260.50	0.00	0.00	49,725.19	0.00	0.00	0.00
Prepays			9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599,							
Due to Other Funds			9620	9,272,544.34	104,569.61	27,740.64	125,738.15	334,322.80	587,700.49	7,496.94
Current Loans			9610	227,471.31	21,011.29	15,240.19	286,080.49	0.00	0.00	5,045.25
Unearned Revenue			9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable			9650	441,013.69	0.00	0.00	0.00	0.00	0.00	109,703.82
Slate School Building Loan Payable			9661							
Net Pension Liability (Asset)			9662							
Total/Net OPEB Liability			9663							
Compensated Absences Payable			9664							
COPs Payable			9665							
Capital Leases Payable			9666							
Lease Revenue Bonds Payable			9667							
Other General Long-Term Debt			9668							
			9669							
Deferred Inflows of Resources - pensions only										

Resource	Function	Object	Fund					Fund 25	
			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14		Fund 21
			General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Deferred Inflows of Resources - OPEB only	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other	9690								
Fund Balance / Net Position	979Z		37,377,767.55	646,399.88	286,977.10	2,708,184.48	1,713,123.53	43,236,574.65	3,405,190.50

Resource	Function	Object	Fund 35			Fund 40			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Fund 35	Fund 40	Fund 51						
Assets														
Cash												112,821,024		112,821,024
Investments											0			0
Receivables												9,074,565		9,074,565
Due from Other Funds												576,575		576,575
Stores												56,986		56,986
Prepays												0		0
Other Current Assets												0		0
Land												18,816,534		18,816,534
Land Improvements												44,017,407		44,017,407
Accumulated Depreciation - Land Improvements												(10,145,043)		(10,145,043)
Buildings												224,047,069		224,047,069
Accumulated Depreciation - Buildings												(81,480,622)		(81,480,622)
Equipment												39,171,089		39,171,089
Accumulated Depreciation - Equipment												(18,673,594)		(18,673,594)
Work in Progress												38,920,467		38,920,467
Deferred Outflows of Resources - pensions only												50,955,800		50,955,800
Deferred Outflows of Resources - OPEB only												0		0
Deferred Outflows of Resources - other												6,761,667		6,761,667
Liabilities														
Accounts Payable and Other Current Liabilities												10,476,088		10,476,088
Due to Other Funds												554,849		554,849
Current Loans												0		0
Unearned Revenue												550,718		550,718
General Obligation Bonds Payable												123,043,200		123,043,200
State School Building Loan Payable												0		0
Net Pension Liability (Asset)												158,578,000		158,578,000
Total/Net OPEB Liability												33,987,937		33,987,937
Compensated Absences Payable												489,301		489,301
COPs Payable												18,006,528		18,006,528
Capital Leases Payable												18,553,381		18,553,381
Lease Revenue Bonds Payable												0		0
Other General Long-Term Debt												9,550,732		9,550,732
Deferred Inflows of Resources - pensions only												5,876,698		5,876,698

	Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Deferred Inflows of Resources - OPEB only			9690				0	0	0
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0	0	0
Fund Balance / Net Position			979Z	1,427,065.16	11,511,405.75	8,632,786.75	110,947,495	(55,695,003)	55,252,492

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	
General Revenues											
Taxes and Subventions:											
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	18,108,321.62	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	14,081.21	0.00	0.00	0.00	0.00	0.00	0.00	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8082, 8096, 8100-8544, 8546-8560, 8587-8590	144,052,193.70	0.00	0.00	0.00	0.00	0.00	0.00	
Interest and Investment Earnings	0000-1999		8650-8662	446,747.51	22,477.42	5,540.55	72,601.76	38,224.92	1,212,738.80	125,938.62	
Interagency Revenues	0000-1999		8677 8760-8799	23,569.59	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,570,081.92	0.00	0.00	0.00	29,109.78	0.00	2,907,346.81	
Program Revenues											
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	574,841.04	0.00	0.00	261,947.73	0.00	0.00	0.00	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	32,158,386.45	1,307,177.30	1,092,056.64	8,794,543.96	0.00	0.00	8,618.00	
Capital Grants and Contributions	7711-9999		8545 8546, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Expenditures											
Instruction	1000-1999		1000-7999	104,910,576.42	800,956.10	808,206.22	0.00	0.00	0.00	0.00	
Instruction - Related Services:											
Instructional Supervision and Administration	2000-2999, except 2420, 2700		1000-7999	5,619,313.33	90,467.08	179,756.04	0.00	0.00	0.00	0.00	
Instructional Library, Media and Technology	2420		1000-7999	1,963,867.99	10,473.72	0.00	0.00	0.00	0.00	0.00	
School Site Administration	2700		1000-7999	10,194,976.61	559,040.63	0.00	0.00	0.00	0.00	0.00	

	Resource	Function	Object	Fund 35			Fund 40			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund					
General Revenues															
Taxes and Subventions:															
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,108,322	18,108,322		
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	8,670,057.30	0.00	0.00	8,670,057.30	0.00	0.00	8,670,057	8,670,057		
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,081	14,081	14,081		
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144,052,194	144,052,194	144,052,194		
Interest and Investment Earnings	0000-1999		8660-8662, 8677	34,565.49	159,819.67	276,628.68	0.00	0.00	276,628.68	0.00	2,395,283	2,395,283	2,395,283		
Interagency Revenues	0000-1999		8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,570	23,570	23,570		
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,506,549	5,506,549	5,506,549		
Program Revenues															
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	836,789	836,789	836,789		
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,360,782	43,360,782	43,360,782		
Capital Grants and Contributions	6200		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	2,178,775.18	0.00	0.00	0.00	0.00	2,178,775.18	0.00	2,178,775	2,178,775	2,178,775		
Expenditures															
Instruction	1000-1999		8545, 8545, 8660-8662, 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,519,739	106,519,739	106,519,739		
Instruction - Related Services:	2000-2999, except 2420, 2700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,889,536	5,889,536	5,889,536		
Instructional Supervision and Administration	2420		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,964,342	1,964,342	1,964,342		
Instructional Library, Media and Technology	2700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,754,017	10,754,017	10,754,017		

	Resource		Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	General Fund	Adult Education Fund			Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund		
Pupil Services:											
Home-To-School Transportation		3600	1000-7999		7,184,927.74	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999		64,728.25	0.00	0.00	8,705,306.96	0.00	0.00	0.00
		3000-3999, except 3600, 3700	1000-7999		15,839,975.05	4,946.77	8,649.40	0.00	0.00	0.00	0.00
All Other Pupil Services General Administration:		7700	1000-7999		1,449,098.64	0.00	0.00	0.00	0.00	0.00	0.00
Centralized Data Processing		7100-7699	1000-7999		8,144,809.68	34,939.18	30,340.69	280,433.41	0.00	0.00	191,185.95
All Other General Administration		8000-8999, except 8500	1000-7999		19,758,155.70	0.00	0.00	0.00	102,277.78	25,045.20	75,608.61
Plant Services		8500	1000-7999		1,364,044.62	0.00	0.00	31,134.00	646,393.92	14,617,609.18	1,333,641.80
Facility Acquisition and Construction		4000-4999	1000-7999		3,292,839.12	0.00	0.00	0.00	0.00	0.00	0.00
Ancillary Services		5000-5999	1000-7999		380,917.81	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		6000-6999	1000-7999		34.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities											
Other Outgo:											
Transfers Between Agencies		9200	7110-7299		1,781,917.19	0.00	0.00	0.00	0.00	0.00	0.00
			7431-7439, except 7434 and 7438		4,665,254.02	0.00	0.00	0.00	0.00	0.00	593,026.11
Debt Service - Principal		9100, 9101									
Debt Service - Interest		9100, 9102	7434, 7438		443,370.46	0.00	0.00	0.00	0.00	0.00	21,459.73
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699		0.00	0.00	0.00	0.00	0.00	178,000.00	0.00
			1000-6999, except 5400, 5450, and 5800								
All Other Outgo		9100-9300	5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses											
Interfund Transfers In			8910-8929		0.00	0.00	0.00	0.00	1,500,000.00	0.00	14,081.21
Interfund Transfers Out		9300	7600-7629		10,687,242.65	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951,		0.00	0.00	0.00	0.00	0.00	42,003,041.89	502,718.69
Proceeds from Disposal of Capital Assets			8971-8973		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource		Function	Object	Fund 35			Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
					County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund							
Pupil Services:														
Home-To-School Transportation		3600		1000-7999	0.00		0.00				7,184,928		7,184,928	
Food Services		3700		1000-7999	0.00		0.00				8,770,035		8,770,035	
		3000-3999 except 3600, 3700		1000-7999	0.00		0.00				15,853,571		15,853,571	
All Other Pupil Services General Administration:														
Centralized Data Processing		7700		1000-7999	0.00		0.00				1,449,099		1,449,099	
All Other General Administration		7100-7699		1000-7999	0.00		0.00				8,681,709		8,681,709	
Plant Services		8000-8999, except 8500		1000-7999	0.00		0.00				19,961,087		19,961,087	
Facility Acquisition and Construction		8500		1000-7999	1,806,368.32		0.00				19,799,192		19,799,192	
Ancillary Services		4000-4999		1000-7999	0.00		0.00				3,292,839		3,292,839	
Community Services		5000-5999		1000-7999	0.00		0.00				380,918		380,918	
Enterprise Activities		6000-6999		1000-7999	0.00		0.00				34		34	
Other Outgo:														
Transfers Between Agencies		9200		7110-7299	0.00		0.00				1,781,917		1,781,917	
				7431-7439, except 7434 and 7438										
Debt Service - Principal		9100, 9101			0.00		0.00			4,585,000.00	9,843,280		9,843,280	
Debt Service - Interest		9100, 9102		7434, 7438	0.00		0.00			4,389,710.42	4,854,541		4,854,541	
Debt Service - Issuance Costs and Discounts		9100, 9103		5400, 5450, 5800, 7699	0.00		0.00			419,988.57	597,989		597,989	
				1000-5999, except 5400, 5450, and 5800										
All Other Outgo		9100-9300		5800	0.00		0.00				0		0	
Depreciation (Unallocated)		0000		6900	0.00		0.00				0		0	
Other Financing Sources and Uses														
Interfund Transfers In														
Interfund Transfers Out		9300		8910-8929	0.00		9,173,161.44			0.00	10,687,243		10,687,243	
Proceeds from Long-Term Debt				7600-7629	0.00		0.00			0.00	10,687,243		10,687,243	
Proceeds from Disposal of Capital Assets				8931-8951, 8971-8973	0.00		0.00			0.00	42,505,761		42,505,761	
				8953	0.00		0.00			0.00	0		0	
All Other Financing Sources				8961-8965, 8979	0.00		0.00			2,682,608.58	2,682,609		2,682,609	
All Other Financing Uses		9200		7651-7699	0.00		0.00			0.00	0		0	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000		435,350		435,350					Instruction
[see extract]	2100		30,722		30,722					Instructional Supervision and Administration
[see extract]	2420		0							Instructional Library, Media and Technology
[see extract]	2700		13,702		13,702					School Site Administration
[see extract]	3600		1,419,040		1,419,040					Home-to-School Transportation
[see extract]	3700		0							Food Services
[see extract]	3900		16,396		16,396					All Other Pupil Services
[see extract]	4000		21,026		21,026					Ancillary Services
[see extract]	5000		0							Community Services
[see extract]	6000		0							Enterprise Activities
[see extract]	7200		2,717		2,717					All Other General Administration
[see extract]	7700		84,874		84,874					Centralized Data Processing
[see extract]	8100		408,916		408,916					Plant Services
[see extract]	8500		19,799,192		19,799,192					Facilities Acquisition and Construction
9410			27,811		27,811					Land
9420			1,129,450		985,642					Land Improvements
9430			17,906,338		16,373,389					Buildings
9440			3,168,336		522,072					Equipment
9450					17,908,914					Work In Progress
TOTALS			22,231,935		22,231,935					22,231,935

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100		0							Debt Service, State School Building Repayment
7433	9100		4,585,000		4,585,000					Debt Service, Bond Redemptions
7435	9100		0							Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100		0							Debt Service, Payments to Original District for Acquisition of Property
7439	9100		5,258,280		5,258,280					Debt Service, Other Debt Service - Principal
9661			4,585,000							General Obligation Bonds Payable
9662										State School Building Loan Payable
9666						1,929,149				COPS Payable
9667						3,329,131				Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
TOTALS			9,843,280		9,843,280					9,843,280

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	419,989	-	-	419,989	-	-	-	419,989	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	-	Emergency Apportionments
8951		42,003,042	-	42,003,042	-	-	-	-	42,003,042	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		502,719	-	502,719	-	-	-	-	502,719	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		2,682,609	-	2,682,609	-	164,958	-	-	2,847,567	All Other Financing Sources
9330			-	-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	42,003,042	-	3,042	-	-	42,000,000	General Obligation Bonds Payable
9662			-	-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	-	COPS Payable
9667			-	502,719	-	-	-	-	502,719	Capital Leases Payable
9668			-	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	2,262,620	-	-	-	-	2,430,620	Other General Long-Term Debt
9690			-	-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS		45,188,370	45,188,370	168,000	168,000	168,000	168,000	45,353,328	45,353,328	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8698	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
9410										Land
9420										Land Improvements
9430										Buildings
9440										Equipment
9450										Work In Progress
TOTALS				0	0	0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200					560,976		560,976		General Administration, Other Operating Expenditures
8631	(0000-1999)	0								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0								Sale of Equipment and Supplies (Program Revenues)
8953		0								Proceeds from Disposal of Capital Assets
9410										Land
9420										Land Improvements
9425										Accumulated Depreciation - Land Improvements
9430							455	455		Buildings
9435										Accumulated Depreciation - Buildings
9440							4,105,994		4,105,994	Equipment
9445								3,545,018		Accumulated Depreciation - Equipment
9450										Work in Progress
TOTALS						4,106,449	4,106,449	4,106,449	4,106,449	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
TOTALS						0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				1,336,492		1,336,492		Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9500						1,336,492		1,336,492	Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					1,336,492	1,336,492	1,336,492	1,336,492	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			4,315	6,062	4,315	-	4,315	Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420			4,537		4,537		4,537	Instructional Library, Media and Technology
n/a	2700			1,934		1,934		1,934	School Site Administration
n/a	3600				1,761		1,761		Home-to-School Transportation
n/a	3700			6,425		6,425		6,425	Food Services
n/a	3900				2,018		2,018		All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000			4,580		4,580		4,580	Community Services
n/a	6000			608		608		608	Enterprise Activities
n/a	7200			23,639		23,639		23,639	All Other General Administration
n/a	7700			2,618		2,618		2,618	Centralized Data Processing
n/a	8100				8,443		8,443		Plant Services
9665				30,372		30,372		30,372	Compensated Absences Payable
TOTALS				48,656		48,656		48,656	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100				1,772,462			1,772,462	Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					1,772,462			1,772,462	Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					1,772,462	1,772,462		1,772,462	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420					9,319				Land
9430					729,314				Land Improvements
9440					1,619,901				Buildings
9450						2,358,534		2,358,534	Equipment
TOTALS					2,358,534	2,358,534		2,358,534	Work in Progress

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				7,408,439		7,408,439		Instruction
6900	2100								Instructional Supervision and Administration
6900	2420								Instructional Library, Media and Technology
6900	2700			1,449		1,449			School Site Administration
6900	3600			1,075,946		1,075,946			Home-to-School Transportation
6900	3700			99,825		99,825			Food Services
6900	3900								All Other Pupil Services
6900	4000			14,072		14,072			Ancillary Services
6900	5000								Community Services
6900	6000								Enterprise Activities
6900	7200			136,100		136,100			All Other General Administration
6900	7700			598,331		598,331			Centralized Data Processing
6900	8100			1,753,755		1,753,755			Plant Services
6900	0000								Depreciation (Unallocated)
9425					1,506,210		1,506,210		Accumulated Depreciation - Land Improvements
9435					5,692,926		5,692,926		Accumulated Depreciation - Buildings
9445					3,888,781		3,888,781		Accumulated Depreciation - Equipment
TOTALS					11,087,917	11,087,917	11,087,917	11,087,917	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100								Debt Service, Insurance
7434	9100			1,142,860		1,142,860			Debt Service, Bond Interest and Other Service Charges
7438	9100			527,796	687,900		160,104		Debt Service, Debt Service - Interest
9330									Prepaid Expense
9490					527,796		527,796		Deferred Outflows of Resources
9661					1,142,860		1,142,860		General Obligation Bonds Payable
9662									State School/Building Loan Payable
9666									COPS Payable
9667									Capital Leases Payable
9668									Lease Revenue Bonds Payable
9669				687,900		687,900			Other General Long-Term Debt
9690									Deferred Inflows of Resources
TOTALS				2,358,556	2,358,556	1,830,760	1,830,760		

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		2,911,197	2,911,197	-			2,911,197		Cash in County Treasury
9111		19,740	19,740	-			19,740		Fair Value Adjustment to Cash in County Treasury
9120		865,126	865,126	-			865,126		Cash in Banks
9130		0	-	-			-		Revolving Cash Account
9135		0	-	-			-		Cash with a Fiscal Agent/Trustee
9140		0	-	-			-		Cash Collections Awaiting Deposit
9150		0	-	-			-		Investments
9200		11,192	11,192	-			11,192		Accounts Receivable
9310		0	-	-			-		Due from Other Funds
9320		0	-	-			-		Stores
9330		0	-	-			-		Prepaid Expenditures (Expenses)
9340		0	-	-			-		Other Current Assets
9410		0	-	-			-		Land
9420		0	-	-			-		Land Improvements
9425		0	-	-			-		Accumulated Depreciation-Land Improvements
9430		0	-	-			-		Buildings
9435		0	-	-			-		Accumulated Depreciation-Buildings
9440		0	-	-			-		Equipment
9445		0	-	-			-		Accumulated Depreciation-Equipment
9450		0	-	-			-		Work in Progress
9490		0	-	-			-		Deferred Outflows of Resources - pensions only
9490		0	-	-			-		Deferred Outflows of Resources - OPEB only
9490		0	-	-			-		Deferred Outflows of Resources - other
9500		2,562,008	-	2,562,008			-	2,562,008	Accounts Payable
9610		0	-	-			-		Due to Other Funds
9650		0	-	-			-		Unearned Revenue
9663		0	-	-			-		Net Pension Liability (Asset)
9664		0	-	-			-		Total/Net OPEB Liability
9665		0	-	-			-		Compensated Absences Payable
9666		0	-	-			-		COP's Payable
9667		0	-	-			-		Capital Leases Payable
9668		0	-	-			-		Lease Revenue Bonds Payable
9669		0	-	-			-		Other General Long-Term Debt
9690		0	-	-			-		Deferred Inflows of Resources - pensions only
9690		0	-	-			-		Deferred Inflows of Resources - OPEB only
9690		0	-	-			-		Deferred Inflows of Resources - other
979Z			-	1,245,247			-	1,245,247	Fund Balance/Net Position
TOTALS			3,807,255	3,807,255	0	0	3,807,255	3,807,255	

Entry_CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				25,542,972				Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z						25,542,972		25,542,972	Fund Balance/Net Position
TOTALS					25,542,972	25,542,972	25,542,972	25,542,972	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)				32,732				Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)				26,398,036				Other Local Revenue (General Revenues)
8699	(2000-9999)							26,398,036	Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8919	(2000-9999)	0							Other Transfers In from All Others (Program Revenues)
8965									Interfund Transfers, Other Authorized Transfers In
									Transfers From Funds of Lapsed/Reorganized Districts
979Z					26,430,768			26,430,768	Fund Balance/Net Position
TOTALS					26,430,768	26,430,768		26,430,768	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	1,514,081	-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		1,514,081	-	-			-	-	
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0					-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)						-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0					-	-	
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0					-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)						-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0					-	-	
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0	-	-			-	-	Other Transfers In from All Others
8799			-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0	-	-			-	-	
TOTALS			0	0	0	0	0	0	0

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		576,575	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		554,849	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200									Accounts Receivable
9310		24							Due from Other Funds
9500									Accounts Payable
9610		21,750							Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	9,173,161	-	9,173,161	-	-	9,173,161	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	1,514,081	-	1,514,081	-	-	1,514,081	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		9,173,161	9,173,161	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		1,514,081	1,514,081	-	-	-	1,514,081	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		0	10,687,242	10,687,242	0	0	10,687,242	10,687,242	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		576,575	-	554,825	-	-	-	554,825	Due From Other Funds
9610		554,849	554,825	-	-	554,825	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		24	-	-	-	-	-	-	Due From Other Funds
9610		21,750	-	-	-	-	-	-	Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			554,825	554,825	0	0	554,825	554,825	

Entry CE021 Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				1,562,935		1,562,935		Instruction
n/a	2100				69,851		69,851		Instructional Supervision and Administration
n/a	2420				43,824		43,824		Instructional Library, Media and Technology
n/a	2700				177,103		177,103		School Site Administration
n/a	3600				111,536		111,536		Home-to-School Transportation
n/a	3700				61,308		61,308		Food Services
n/a	3900				234,446		234,446		All Other Pupil Services
n/a	4000				3,994		3,994		Ancillary Services
n/a	5000				2,813		2,813		Community Services
n/a	6000				10,977		10,977		Enterprise Activities
n/a	7200				78,384		78,384		All Other General Administration
n/a	7700				18,073		18,073		Centralized Data Processing
n/a	8100				224,424		224,424		Plant Services
9490									Deferred Outflows of Resources - OPEB only
9664						2,599,668		2,599,668	Total/Net OPEB Liability
9690									Deferred Inflows of Resources - OPEB only
TOTALS					2,599,668	2,599,668	2,599,668	2,599,668	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	0

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					5,187,925		5,187,925		Instruction
n/a	2100					344,037		344,037		Instructional Supervision and Administration
n/a	2420					209,374		209,374		Instructional Library, Media and Technology
n/a	2700					951,095		951,095		School Site Administration
n/a	3600					702,773		702,773		Home-to-School Transportation
n/a	3700					586,918		586,918		Food Services
n/a	3900					976,904		976,904		All Other Pupil Services
n/a	4000					91,338		91,338		Ancillary Services
n/a	5000					30,737		30,737		Community Services
n/a	6000					69,750		69,750		Enterprise Activities
n/a	7200					679,509		679,509		All Other General Administration
n/a	7700					162,735		162,735		Centralized Data Processing
n/a	8100					1,484,905		1,484,905		Plant Services
9490							2,248,000		2,248,000	Deferred Outflows of Resources - pensions only
9663							8,580,000		8,580,000	Net Pension Liability (Asset)
9690						556,000	1,206,000		650,000	Deferred Inflows of Resources - pensions only
TOTALS						12,034,000	12,034,000	11,478,000	11,478,000	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	9,869,585					1,459,922		11,329,507	Instruction
3100-3299	2100	589,821				589,821	88,210		678,031	Instructional Supervision and Administration
3100-3299	2420	182,771				182,771	30,214		212,985	Instructional Library, Media and Technology
3100-3299	2700	1,087,160				1,087,160	171,547		1,258,707	School Site Administration
3100-3299	3600	508,704				508,704	87,390		596,094	Home-to-School Transportation
3100-3299	3700	425,272				425,272	73,044		498,316	Food Services
3100-3299	3900	1,635,970				1,635,970	245,422		1,881,392	All Other Pupil Services
3100-3299	4000	177,001				177,001	26,158		203,159	Ancillary Services
3100-3299	5000	22,735				22,735	3,805		26,540	Community Services
3100-3299	6000	0					8,636		8,636	Enterprise Activities
3100-3299	7200	556,936				556,936	93,162		650,098	All Other General Administration
3100-3299	7700	117,943				117,943	20,274		138,217	Centralized Data Processing
3100-3299	8100	1,076,280				1,076,280	184,839		1,261,119	Plant Services
9490				16,250,178				2,492,623	18,742,801	Deferred Outflows of Resources - pensions only
TOTALS		16,250,178		16,250,178		2,492,623	2,492,623	18,742,801	18,742,801	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					1,156,529		1,156,529		Instruction
n/a	2100					64,562		64,562		Instructional Supervision and Administration
n/a	2420					5,897		5,897		Instructional Library, Media and Technology
n/a	2700					75,600		75,600		School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900					175,997		175,997		All Other Pupil Services
n/a	4000					21,017		21,017		Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200					12,247		12,247		All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100					151		151		Plant Services
8590	(2000-9999)						1,512,000		1,512,000	All Other State Revenue (Program Revenues)
TOTALS						1,512,000	1,512,000	1,512,000	1,512,000	

Entry CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	0	-	-	-	-	-	-	-	Instruction
3700-3799	2100	0	-	-	-	-	-	-	-	Instructional Supervision and Administration
3700-3799	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
3700-3799	2700	0	-	-	-	-	-	-	-	School Site Administration
3700-3799	3600	0	-	-	-	-	-	-	-	Home-to-School Transportation
3700-3799	3700	0	-	-	-	-	-	-	-	Food Services
3700-3799	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
3700-3799	4000	0	-	-	-	-	-	-	-	Ancillary Services
3700-3799	5000	0	-	-	-	-	-	-	-	Community Services
3700-3799	6000	0	-	-	-	-	-	-	-	Enterprise Activities
3700-3799	7200	1,454,086	-	-	1,454,086	-	1,454,086	-	-	All Other General Administration
3700-3799	7700	0	-	-	-	-	-	-	-	Centralized Data Processing
3700-3799	8100	0	-	-	-	-	-	-	-	Plant Services
9490			1,454,086	-	-	-	1,454,086	-	-	Deferred Outflows of Resources - OPEB only
TOTALS		1,454,086	1,454,086	1,454,086	1,454,086	1,454,086	1,454,086	-	-	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	18,816,534		Land
9420	44,017,407		Land Improvements
9425		10,145,043	Accumulated Depreciation - Land Improvements
9430	224,047,069		Buildings
9435		81,480,622	Accumulated Depreciation - Buildings
9440	39,171,089		Equipment
9445		18,673,594	Accumulated Depreciation - Equipment
9450	38,920,467		Work In Progress
9490	50,955,800		Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490	6,761,667		Deferred Outflows of Resources - other
9661		123,043,200	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		158,578,000	Net Pension Liability (Asset)
9664		33,987,937	Total/Net OPEB Liability
9665		489,301	Compensated Absences Payable
9666		18,006,528	COPs Payable
9667		18,553,381	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		9,550,732	Other General Long-Term Debt
9690		5,876,698	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other
979Z	55,695,003	-	Fund Balance/Net Position
Total	478,385,036	478,385,036	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	75,446.38
01	0000	0	1110	1000	6500	11,609.99
01	0000	0	3200	1000	6400	5,268.10
01	0000	0	3800	1000	6400	47,000.00
01	3010	0	1110	1000	6400	84,141.62
01	3010	0	1110	1000	6500	9,953.41
01	6387	0	3800	1000	6400	163,736.86
01	7010	0	3800	1000	6400	6,065.19
01	9010	0	1110	1000	6400	2,284.22
12	6105	0	8500	1000	6400	29,844.20
Total, Instruction (Functions 1000-1999)						<u>435,349.97</u>
01	0000	0	0000	2100	6400	5,870.99
01	0000	0	1110	2140	6400	2,716.79
01	9010	0	1110	2140	6400	22,134.39
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>30,722.17</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
01	0000	0	1110	2700	6400	13,702.12
Total, School Site Administration (Function 2700)						<u>13,702.12</u>
01	5640	0	1110	3140	6400	8,896.73
12	6105	0	8500	3140	6400	7,498.86
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>16,395.59</u>
01	0000	0	1110	3600	6400	1,228,951.27
01	0000	0	1110	3600	6500	190,088.36
Total, Home-to-School Transportation (Function 3600)						<u>1,419,039.63</u>
Total, Food Services (Function 3700)						<u>0.00</u>
01	0000	0	1110	4200	6400	21,026.40
Total, Ancillary Services (Functions 4000-4999)						<u>21,026.40</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
01	0000	0	0000	7410	6400	2,716.78

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, All Other General Administration (Functions 7000-7999 except 7700)						2,716.78
01	0000	0	0000	7700	6400	<u>84,874.32</u>
Total, Centralized Data Processing (Function 7700)						<u>84,874.32</u>
01	0000	0	0000	8100	6400	33,098.94
01	8150	0	0000	8100	6400	176,847.42
01	8150	0	0000	8100	6500	180,938.39
14	0000	0	0000	8100	6400	<u>18,030.81</u>
Total, Plant Services (Functions 8000-8999 except 8500)						<u>408,915.56</u>
01	0000	0	0000	8500	4400	3,513.29
01	0000	0	0000	8500	5800	23,054.52
01	0000	0	0000	8500	6100	21,625.50
01	0000	0	0000	8500	6170	69,933.57
01	0000	0	0000	8500	6200	261,911.58
01	0000	0	0000	8500	6300	30,446.48
01	0000	0	0000	8500	6400	9,756.27
01	0000	0	1110	8500	6300	6,394.39
01	6387	0	3800	8500	6200	77,853.00
01	9010	0	0000	8500	5600	421.10
01	9010	0	0000	8500	5800	78,853.62
01	9010	0	0000	8500	6100	2,260.00
01	9010	0	0000	8500	6170	636,262.77
01	9010	0	0000	8500	6200	141,758.53
13	5310	0	0000	8500	6200	31,134.00
14	0000	0	0000	8500	5600	9,784.80
14	0000	0	0000	8500	5800	26,919.84
14	0000	0	0000	8500	6200	506,207.50
14	0000	0	0000	8500	6400	103,481.78
21	0000	0	0000	8500	4300	6,338.62
21	0000	0	0000	8500	5800	50,928.42
21	0000	0	0000	8500	6170	423,253.43
21	0000	0	0000	8500	6200	13,551,573.79
21	0000	0	0000	8500	6400	585,514.92
25	0000	0	0000	8500	4300	127,664.76
25	0000	0	0000	8500	4400	49,835.16
25	0000	0	0000	8500	5800	7,973.23
25	0000	0	0000	8500	6100	2,705.24
25	0000	0	0000	8500	6200	1,145,463.41
35	0000	0	0000	8500	6100	1,219.96
35	0000	0	0000	8500	6200	679,871.37
35	7710	0	0000	8500	5600	71,131.48
35	7710	0	0000	8500	5800	92,615.06

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
35	7710	0	0000	8500	6200	<u>961,530.45</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>19,799,191.84</u>
						<u><u>22,231,934.38</u></u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
21	0000	0	0000	8500	4300	6,338.62
25	0000	0	0000	8500	4300	<u>127,664.76</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>134,003.38</u>
01	0000	0	0000	8500	4400	3,513.29
25	0000	0	0000	8500	4400	<u>49,835.16</u>
Total, Noncapitalized Equipment (Object 4400)						<u>53,348.45</u>
01	0000	0	0000	8500	5800	23,054.52
01	9010	0	0000	8500	5600	421.10
01	9010	0	0000	8500	5800	78,853.62
14	0000	0	0000	8500	5600	9,784.80
14	0000	0	0000	8500	5800	26,919.84
21	0000	0	0000	8500	5800	50,928.42
25	0000	0	0000	8500	5800	7,973.23
35	7710	0	0000	8500	5600	71,131.48
35	7710	0	0000	8500	5800	<u>92,615.06</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>361,682.07</u>
01	0000	0	0000	8500	6100	21,625.50
01	9010	0	0000	8500	6100	2,260.00
25	0000	0	0000	8500	6100	2,705.24
35	0000	0	0000	8500	6100	<u>1,219.96</u>
Total, Land (Object 6100)						<u>27,810.70</u>
01	0000	0	0000	8500	6170	69,933.57
01	9010	0	0000	8500	6170	636,262.77
21	0000	0	0000	8500	6170	<u>423,253.43</u>
Total, Land Improvements (Object 6170)						<u>1,129,449.77</u>
01	0000	0	0000	8500	6200	261,911.58
01	6387	0	3800	8500	6200	77,853.00
01	9010	0	0000	8500	6200	141,758.53
13	5310	0	0000	8500	6200	31,134.00
14	0000	0	0000	8500	6200	506,207.50
21	0000	0	0000	8500	6200	13,551,573.79
25	0000	0	0000	8500	6200	<u>1,145,463.41</u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
35	0000	0	0000	8500	6200	679,871.37
35	7710	0	0000	8500	6200	961,530.45
Total, Buildings and Improvement of Buildings (Object 6200)						<u>17,357,303.63</u>
01	0000	0	0000	8500	6300	30,446.48
01	0000	0	1110	8500	6300	6,394.39
Total, Books and Media for New School Libraries (Object 6300)						<u>36,840.87</u>
01	0000	0	0000	2100	6400	5,870.99
01	0000	0	0000	7410	6400	2,716.78
01	0000	0	0000	7700	6400	84,874.32
01	0000	0	0000	8100	6400	33,098.94
01	0000	0	0000	8500	6400	9,756.27
01	0000	0	1110	1000	6400	75,446.38
01	0000	0	1110	2140	6400	2,716.79
01	0000	0	1110	2700	6400	13,702.12
01	0000	0	1110	3600	6400	1,228,951.27
01	0000	0	1110	4200	6400	21,026.40
01	0000	0	3200	1000	6400	5,268.10
01	0000	0	3800	1000	6400	47,000.00
01	3010	0	1110	1000	6400	84,141.62
01	5640	0	1110	3140	6400	8,896.73
01	6387	0	3800	1000	6400	163,736.86
01	7010	0	3800	1000	6400	6,065.19
01	8150	0	0000	8100	6400	176,847.42
01	9010	0	1110	1000	6400	2,284.22
01	9010	0	1110	2140	6400	22,134.39
12	6105	0	8500	1000	6400	29,844.20
12	6105	0	8500	3140	6400	7,498.86
14	0000	0	0000	8100	6400	18,030.81
14	0000	0	0000	8500	6400	103,481.78
21	0000	0	0000	8500	6400	585,514.92
Total, Equipment (Object 6400)						<u>2,738,905.36</u>
01	0000	0	1110	1000	6500	11,609.99
01	0000	0	1110	3600	6500	190,088.36
01	3010	0	1110	1000	6500	9,953.41
01	8150	0	0000	8100	6500	180,938.39
Total, Equipment Replacement (Object 6500)						<u>392,590.15</u>
						<u><u>22,231,934.38</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	143,808	
	Buildings	9430	1,532,949	
	Equipment	9440	2,646,264	
	Work In Progress	9450	17,908,914	
	Instruction			1000 435,350
	Instructional Supervision and Administration			2100 30,722
	School Site Administration			2700 13,702
	Home-to-School Transportation			3600 1,419,040
	All Other Pupil Services			3900 16,396
	Ancillary Services			4000 21,026
	All Other General Administration			7200 2,717
	Centralized Data Processing			7700 84,874
	Plant Services			8100 408,916
	Facilities Acquisition and Construction			8500 19,799,192
			Total	22,231,935 22,231,935

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	4,585,000	
	COPS Payable	9666	1,929,149	
	Capital Leases Payable	9667	3,329,131	
	Debt Service-Principal			9101 9,843,280
			Total	9,843,280 9,843,280

Entry #	Object	Function	Debit	Credit
CE003	Debt Issuance			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.			
	8951		42,003,042	
	8972		502,719	
	8979		2,847,567	
		9103		419,989
	9661			42,000,000
	9667			502,719
	9669			2,430,620
		Total	45,353,328	45,353,328

Entry #	Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
		Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets				
	To report sales and disposals of capital assets and any resulting gain or loss.				
	All Other General Administration		7200	580,976	
	Accumulated Depreciation - Buildings	9435		455	
	Accumulated Depreciation - Equipment	9445		3,545,018	
	Buildings	9430			455
	Equipment	9440			4,105,994
			Total	4,106,449	4,106,449

Entry #		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues				
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Fund Balance/Net Position	979Z		1,772,462	
Debt Service - Interest		9102		1,772,462
		Total	1,772,462	1,772,462

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		9,319	
Buildings	9430		729,314	
Equipment	9440		1,619,901	
Work in Progress	9450			2,358,534
		Total	2,358,534	2,358,534

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction		1000	7,408,439	
School Site Administration		2700	1,449	
Home-to-School Transportation		3600	1,075,946	
Food Services		3700	99,825	
Ancillary Services		4000	14,072	
All Other General Administration		7200	136,100	
Centralized Data Processing		7700	598,331	
Plant Services		8100	1,753,755	
Accumulated Depreciation - Land Improvements	9425			1,506,210
Accumulated Depreciation - Buildings	9435			5,692,926
Accumulated Depreciation - Equipment	9445			3,888,781
			Total	11,087,917

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Debt Service - Interest		9102	982,756	
Other General Long-Term Debt	9669		687,900	
Deferred Outflows of Resources	9490			527,796
General Obligation Bonds Payable	9661			1,142,860
			Total	1,670,656

Entry #		Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds				
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
	Cash in County Treasury	9110		2,911,197	
	Fair Value Adjustment to Cash in County Treasury	9111		19,740	
	Cash In Banks	9120		865,126	
	Accounts Receivable	9200		11,192	
	Accounts Payable	9500			2,562,008
	Fund Balance/Net Position	979Z			1,245,247
			Total	3,807,255	3,807,255

Entry #		Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA				
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
	Ancillary Services		4000	25,542,972	
	Fund Balance/Net Position	979Z			25,542,972
			Total	25,542,972	25,542,972

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		26,430,768	
Interest (General Revenues)	8660			32,732
Other Local Revenue (General Revenues)	8699			26,398,036
		Total	26,430,768	26,430,768

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0
				0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912	9,173,161	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	1,514,081	
	Interfund Transfers	9300		10,687,242
			Total	10,687,242
				10,687,242

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	554,825	
	Due From Other Funds	9310		554,825
		Total	554,825	554,825

Entry #	Object	Function	Debit	Credit
CE021	Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense			
	To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.			
	Instruction	1000	1,562,935	
	Instructional Supervision and Administration	2100	69,851	
	Instructional Library, Media and Technology	2420	43,824	
	School Site Administration	2700	177,103	
	Home-to-School Transportation	3600	111,536	
	Food Services	3700	61,308	
	All Other Pupil Services	3900	234,446	
	Ancillary Services	4000	3,994	
	Community Services	5000	2,813	
	Enterprise Activities	6000	10,977	
	All Other General Administration	7200	78,384	
	Centralized Data Processing	7700	18,073	
	Plant Services	8100	224,424	
	Total/Net OPEB Liability	9664		2,599,668
		Total	2,599,668	2,599,668

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE025	State's Share of Pension Expense - Special Funding Situation			
To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
	Instruction	1000	1,156,529	
	Instructional Supervision and Administration	2100	64,562	
	Instructional Library, Media and Technology	2420	5,897	
	School Site Administration	2700	75,600	
	All Other Pupil Services	3900	175,997	
	Ancillary Services	4000	21,017	
	All Other General Administration	7200	12,247	
	Plant Services	8100	151	
	All Other State Revenue (Program Revenues)	8590	(2000-9999)	1,512,000
		Total	1,512,000	1,512,000

Entry #	Object	Function	Debit	Credit
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CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Total			0	0
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Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	110,066,395	227,272	25,760,468	2,178,775	(81,899,880)		(81,899,880)
Instruction-related services:							
Instructional supervision and administration	5,665,295	36,106	3,408,969	0	(2,220,220)		(2,220,220)
Instructional library, media and technology	2,005,915	0	126,118	0	(1,879,797)		(1,879,797)
School site administration	10,684,921	14,074	1,427,890	0	(9,242,957)		(9,242,957)
Pupil services:							
Home-to-school transportation	7,061,810	2,561	194,841	0	(6,864,408)		(6,864,408)
Food services	9,013,345	272,436	8,358,808	0	(382,101)		(382,101)
All other pupil services	15,345,148	36	2,755,664	0	(12,589,448)		(12,589,448)
General administration:							
Centralized data processing	2,002,529	116	43,509	0	(1,958,904)		(1,958,904)
All other general administration	9,472,471	11,389	1,071,640	0	(8,389,442)		(8,389,442)
Plant services	21,762,730	15,806	515,776	0	(21,231,348)		(21,231,348)
Ancillary services	28,742,047	4,638	173,899	0	(28,563,310)		(28,563,310)
Community services	383,348	38,109	133,988	0	(211,251)		(211,251)
Enterprise activities	71,517	0	34	0	(71,483)		(71,483)
Interest on long-term debt	5,401,327				(5,401,327)		(5,401,327)
Other outgo	1,959,917	214,246	901,178	0	(844,493)		(844,493)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	611,194	47,976	18,464	0		(544,754)	(544,754)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	230,249,909	884,765	44,891,246	2,178,775	(181,750,369)	(544,754)	(182,295,123)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					18,108,322	0	18,108,322
Taxes levied for debt service					8,670,057	0	8,670,057
Taxes levied for other specific purposes					14,081	0	14,081
Federal and state aid not restricted to specific purposes					144,052,194	0	144,052,194
Interest and investment earnings					2,428,015	27,811	2,455,826
Interagency revenues					23,570	0	23,570
Miscellaneous					31,904,585	539,512	32,444,097
Special and extraordinary items					(164,958)	0	(164,958)
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					205,035,866	567,323	205,603,189
Change in net position					23,285,497	22,569	23,308,066
Net position beginning					11,081,482	162,414	11,243,896
Net position ending					34,366,979	184,983	34,551,962

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 42,755,998

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	22,231,935	
Depreciation expense:	(11,087,917)	
Net:		11,144,018

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 9,843,280

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (44,933,339)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (560,976)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 435,970

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 30,372

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 7,264,801

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (2,599,668)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: (982,756)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 867,796

Change in net position of governmental activities (minor differences may be due to rounding): 23,285,496

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	116,617,087	685,091	117,302,178
Investments	0	0	0
Receivables	9,085,757	3,608	9,089,365
Due from (to) other funds	21,726	(21,727)	(1)
Stores	56,986	0	56,986
Prepaid expenses	0	0	0
Other current assets	0	0	0
Capital assets:			
Land	18,816,534	0	18,816,534
Land Improvements	44,170,534	0	44,170,534
Buildings	226,308,877	0	226,308,877
Equipment	39,331,260	0	39,331,260
Work in progress	54,470,847	0	54,470,847
Less accumulated depreciation	(117,841,703)	0	(117,841,703)
Total assets	<u>391,037,905</u>	<u>666,972</u>	<u>391,704,877</u>
Deferred Outflows of Resources	73,684,472	175,061	73,859,533
Liabilities			
Accounts payable and other current liabilities	14,374,588	14,770	14,389,358
Current loans	0	0	0
Unearned revenue	550,718	0	550,718
Long-term liabilities:	408,903,394	578,000	409,481,394
Due within one year	9,624,471	0	9,624,471
Due in more than one year	<u>399,278,923</u>	<u>578,000</u>	<u>399,856,923</u>
Total liabilities	<u>423,828,700</u>	<u>592,770</u>	<u>424,421,470</u>
Deferred Inflows of Resources	6,526,698	64,280	6,590,978
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	Unbalanced	<u>34,366,979</u>	<u>34,551,962</u>

Total fund balances, governmental funds:

110,947,495

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	383,098,052	
Accumulated depreciation:	(117,841,703)	
Net:		265,256,349

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:		(1,336,492)
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Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	161,601,060	
State school building loans payable	-	
Net Pension Liability (Asset)	167,158,000	
Total/Net OPEB Liability	36,587,605	
Compensated absences payable	458,929	
Certificates of participation payable	16,077,379	
Capital leases payable	15,726,969	
Lease revenue bonds payable	-	
Other general long-term debt	11,293,452	
Deferred gain or loss on debt refunding	(6,233,871)	
Total:		(402,669,523)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	67,450,601
Deferred inflows of resources relating to pensions	(6,526,698)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

1,245,247

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	-
Deferred inflows of resources relating to OPEB	-

Total net position, governmental activities (minor differences may be due to rounding):

34,366,979