

Central Unified School District



2017-2018 UNAUDITED ACTUALS

PRESENTED TO
BOARD OF TRUSTEES

September 11, 2018

ANDREW G. ALVARADO
SUPERINTENDENT

KELLY PORTERFIELD
ASSISTANT SUPERINTENDENT, CBO

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	Mr. Cesar Granda
Trustee Area 2	Mr. Ruben Coronado
Trustee Area 3	Mr. Phillip Cervantes
Trustee Area 4	Mr. Richard Atkins
Trustee Area 5	Mr. Richard A. Solis
Trustee Area 6	Mrs. Terry Cox
Trustee Area 7	Mr. Rama Dawar

SUPERINTENDENT'S CABINET

Superintendent	Mr. Andrew G. Alvarado
Assistant Superintendent, Educational Services	Mrs. Ketti Davis
Assistant Superintendent, Chief Business Officer	Mr. Kelly Porterfield
Assistant Superintendent, Human Resources	Mr. Jack Kelejian
Administrator, Special Education & Support Services	Mrs. Andrea Valadez
Director, 7-12 & Adult Education	Mr. Paul Birrell
Director, K-8 Education	Dr. Tami Boatright

TOTAL EMPLOYEES (includes vacant positions) As of June 30, 2018

Certificated	830.70 F.T.E.
Classified	546.88 F.T.E.
Management/Confidential/Supervisor	178.63 F.T.E.

STUDENT ENROLLMENT

District K-12 Regular Education – 2017/18 CBEDS (estimate)	15,892
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Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Mike Ota, 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
Marcela Brekke, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

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

Madison K-6
Christine Pennington, 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
Diego Moreno, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Karen Davis, 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
Jeff Wimp, 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
II 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 2017-2018 UNAUDITED ACTUALS OVERVIEW

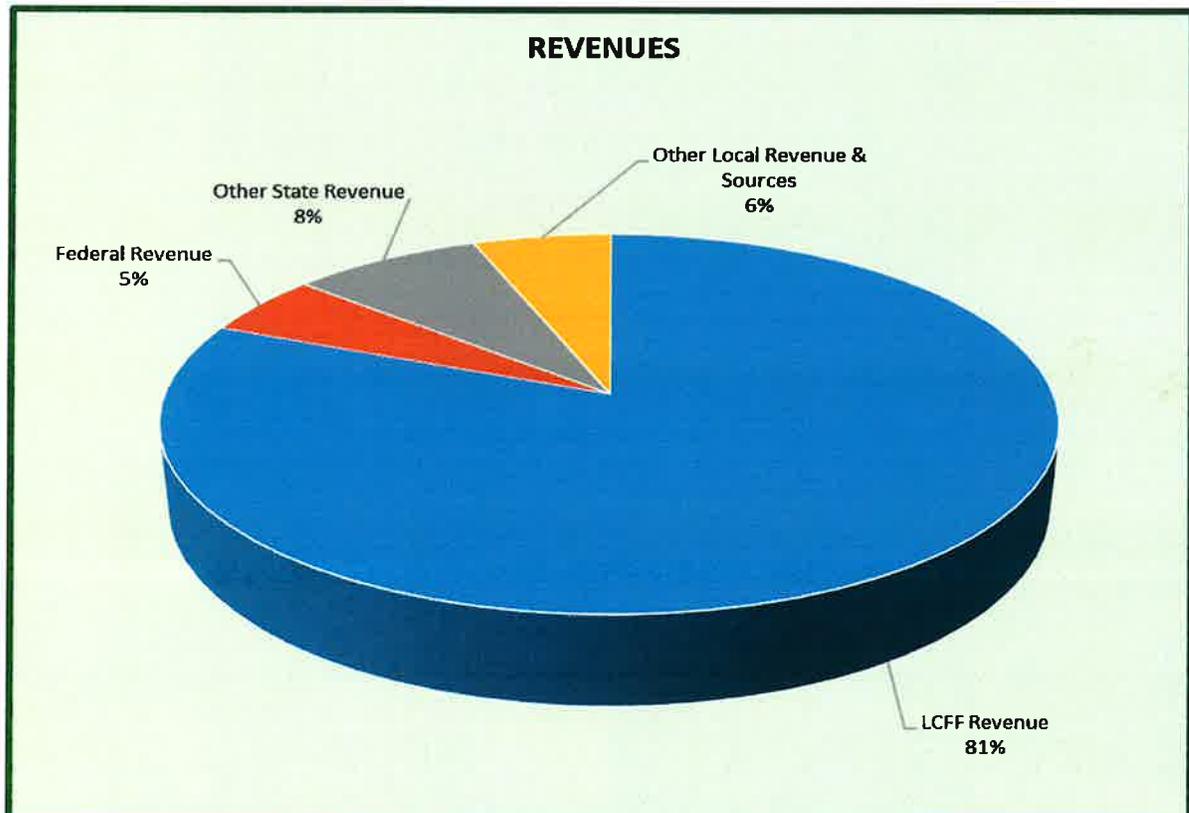
Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2017-18.

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 2017-18 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

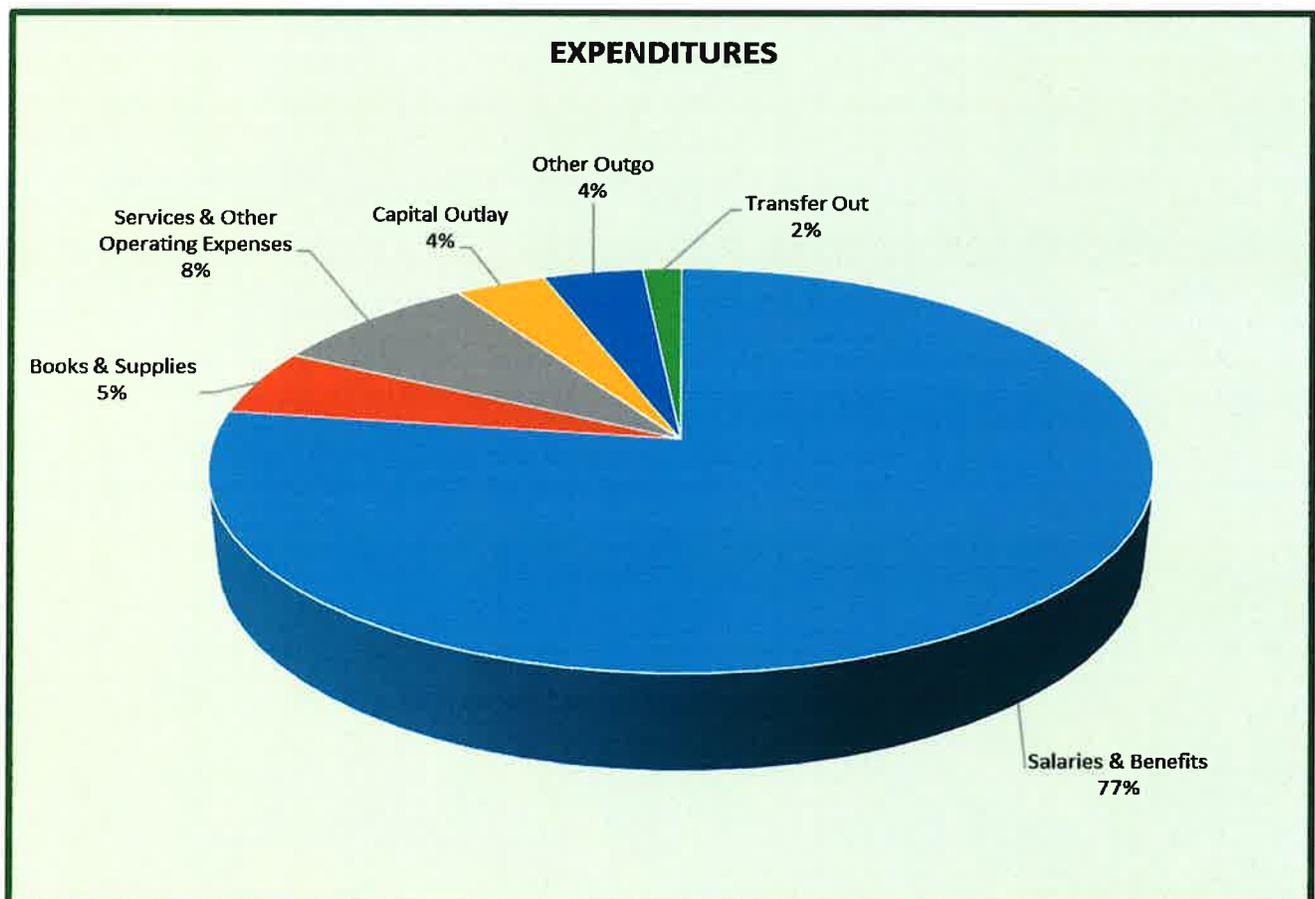
REVENUES	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
LCFF Revenue	\$ 143,158,300	\$ 142,912,145	\$ (246,155)
Federal Revenue	\$ 10,334,510	\$ 9,102,802	\$ (1,231,708)
Other State Revenue	\$ 12,140,072	\$ 14,041,056	\$ 1,900,984
Other Local Revenue & Sources	\$ 10,401,411	\$ 10,140,963	\$ (260,447)
TOTALS	\$ 176,034,293	\$ 176,196,966	\$ 162,674

The difference in LCFF funds is due mainly to the ADA projections and the change of the percentage of GAP funding. The Federal Revenue has been deferred to the 2018-19 budget and represents the carryover for those federal programs, with the biggest portion being Title I and Title II. Other State Revenue has been deferred to the 2018-19 budget and represents the carryover for those state funded programs. Other Local Revenue includes interest, rebates, Facility Use, After School Programs, ROP, Kaiser Grants, Co-Curricular, State Water Resources grant, bus grants, etc. Grants that allow carryover roll into the 2018-19 school year.



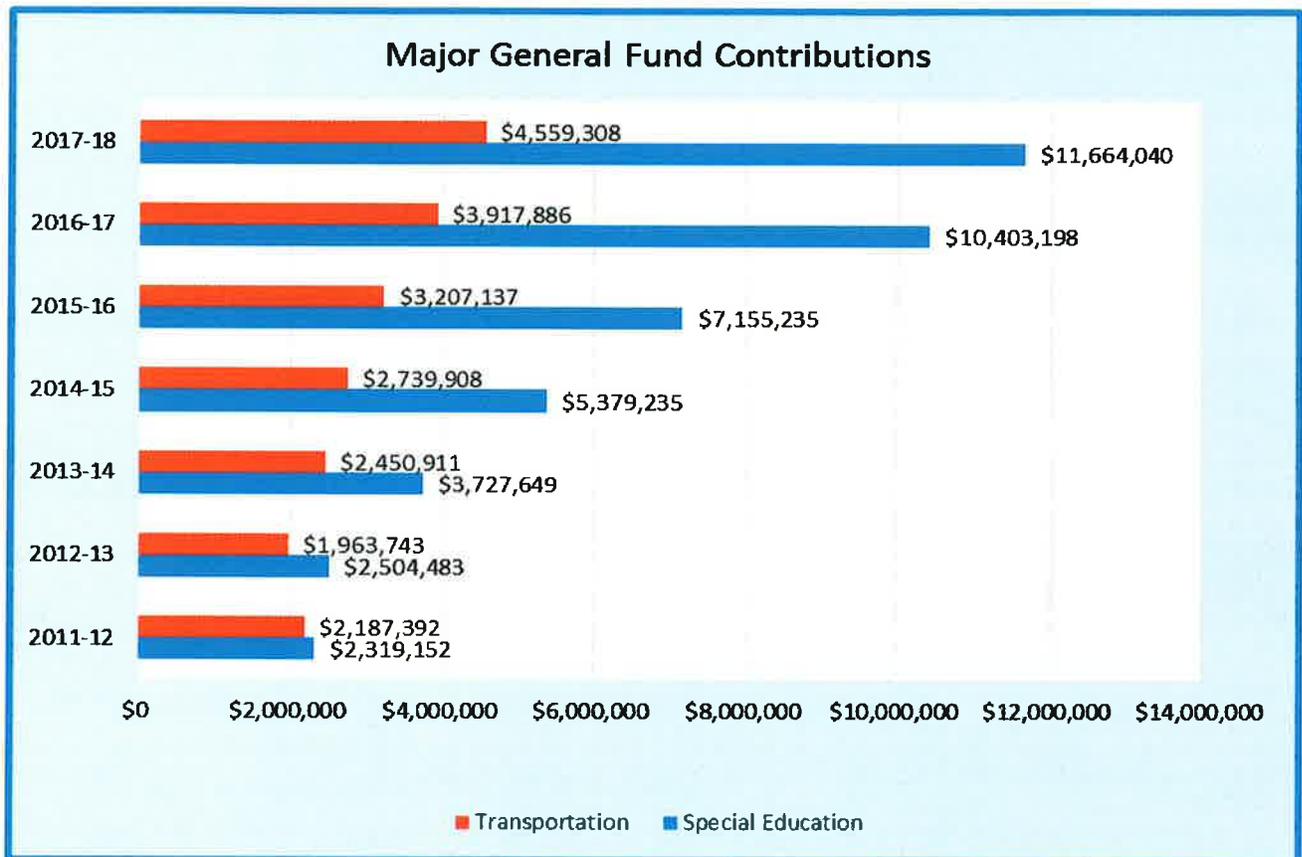
EXPENDITURES	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
Salaries & Benefits	\$ 138,773,188	\$ 137,814,699	\$ (958,489)
Books & Supplies	\$ 11,476,053	\$ 9,373,801	\$ (2,102,252)
Services & Other Operating Expenses	\$ 16,448,011	\$ 14,963,718	\$ (1,484,293)
Capital Outlay	\$ 6,720,321	\$ 6,403,143	\$ (317,178)
Other Outgo	\$ 6,932,919	\$ 7,148,035	\$ 215,115
Transfer Out	\$ 2,709,124	\$ 2,710,128	\$ 1,004
TOTALS	\$ 183,059,617	\$ 178,413,523	\$ (4,646,094)

The difference between estimated and unaudited actuals for Salaries & Benefits reflects budgeted vacant positions that were not filled until late in the year or were left vacant and the CalSTRs 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. The increase in transfer out was due to a short term loan for Teague Fee Based Preschool to cover deficit spending.



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 2017-2018 FISCAL YEAR

Central Unified General Fund had an overall net decrease of \$2,216,557 with an ending fund balance of \$37,165,604. The ending fund balance consists of \$24,772,233 unappropriated, \$8,920,676 (5%) reserve for economic uncertainties, \$3,443,975 restricted programs, \$25,000 revolving cash and \$3,720 stores inventory.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.38%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$114,769,495.97
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$114,769,495.97
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	3.72%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Kevin Otto

Yolanda Balladares

Name
Deputy Superintendent/CFO

Name
Director of Fiscal Services

Title
(559) 265-3083

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E-mail Address

E-mail Address

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	142,912,145.16	0.00	142,912,145.16	157,470,290.04	0.00	157,470,290.04	10.2%
2) Federal Revenue		8100-8299	414,080.06	8,688,721.67	9,102,801.73	21,228.00	10,818,254.28	10,839,482.28	19.1%
3) Other State Revenue		8300-8599	5,335,711.09	8,705,344.96	14,041,056.05	8,156,992.83	5,894,379.97	14,051,372.80	0.1%
4) Other Local Revenue		8600-8799	2,585,506.96	6,128,302.72	8,713,809.68	1,537,845.39	6,384,912.69	7,922,758.08	-9.1%
5) TOTAL REVENUES			151,247,443.27	23,522,369.35	174,769,812.62	167,186,356.26	23,097,546.94	190,283,903.20	8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,742,175.33	10,855,864.62	72,598,039.95	63,714,107.07	10,830,905.77	74,545,012.84	2.7%
2) Classified Salaries		2000-2999	16,935,160.17	5,830,729.22	22,765,889.39	17,556,449.64	6,327,303.97	23,883,753.61	4.9%
3) Employee Benefits		3000-3999	30,644,637.52	11,806,132.15	42,450,769.67	34,770,656.23	10,825,964.02	45,596,620.25	7.4%
4) Books and Supplies		4000-4999	6,448,038.17	2,925,762.50	9,373,800.67	7,450,530.82	4,872,462.97	12,322,993.79	31.5%
5) Services and Other Operating Expenditures		5000-5999	10,352,482.59	4,611,235.57	14,963,718.16	10,807,548.35	4,650,523.11	15,458,071.46	3.3%
6) Capital Outlay		6000-6999	4,215,382.19	2,187,760.36	6,403,142.55	1,936,162.70	961,888.26	2,898,050.96	-54.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,139,612.55	3,551,719.55	7,691,332.10	4,093,512.59	2,775,307.57	6,868,820.16	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,166,912.89)	1,623,615.52	(543,297.37)	(1,405,302.19)	985,678.83	(419,623.36)	-22.8%
9) TOTAL EXPENDITURES			132,310,575.63	43,392,819.49	175,703,395.12	138,923,665.21	42,230,034.50	181,153,699.71	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,936,867.64	(19,870,450.14)	(933,582.50)	28,262,691.05	(19,132,487.56)	9,130,203.49	-1078.0%
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	2,710,127.62	0.00	2,710,127.62	6,673,161.44	0.00	6,673,161.44	146.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,427,153.61	1,427,153.61	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,924,622.72)	17,924,622.72	0.00	(18,995,931.59)	18,995,931.59	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,634,750.34)	19,351,776.33	(1,282,974.01)	(25,669,093.03)	18,995,931.59	(6,673,161.44)	420.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,697,882.70)	(518,673.81)	(2,216,556.51)	2,593,598.02	(136,555.97)	2,457,042.05	-210.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
2) Ending Balance, June 30 (E + F1e)			33,721,628.66	3,443,975.13	37,165,603.79	36,315,226.68	3,307,419.16	39,622,645.84	6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	3,720.14	0.00	3,720.14	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,443,975.13	3,443,975.13	0.00	3,307,419.16	3,307,419.16	-4.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Construction of New High School	0000	9780	4,000,000.00		4,000,000.00				
Construction of New High School	0000	9780				4,000,000.00		4,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,920,676.14	0.00	8,920,676.14	9,391,343.06	0.00	9,391,343.06	5.3%
Unassigned/Unappropriated Amount		9790	20,772,232.38	0.00	20,772,232.38	22,923,883.62	0.00	22,923,883.62	10.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,411,002.36	(571,078.21)	39,839,924.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	(614,885.33)	0.00	(614,885.33)				
b) in Banks		9120	63,699.73	0.00	63,699.73				
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	46.00	0.00	46.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	841,716.85	5,212,751.33	6,054,468.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	528,834.11	0.00	528,834.11				
6) Stores		9320	3,720.14	0.00	3,720.14				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			41,290,212.75	4,641,673.12	45,931,885.87				
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	7,507,053.33	667,702.99	8,174,756.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	61,530.76	0.00	61,530.76				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	529,995.00	529,995.00				
6) TOTAL, LIABILITIES			7,568,584.09	1,197,697.99	8,766,282.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	104,849,518.00	0.00	104,849,518.00	118,947,091.00	0.00	118,947,091.00	13.4%
Education Protection Account State Aid - Current Year		8012	20,813,547.00	0.00	20,813,547.00	21,272,058.00	0.00	21,272,058.00	2.2%
State Aid - Prior Years		8019	(2,059.00)	0.00	(2,059.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	154,053.00	0.00	154,053.00	154,053.00	0.00	154,053.00	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	3,858.52	0.00	3,858.52	3,859.00	0.00	3,859.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,147,637.59	0.00	16,147,637.59	16,147,638.00	0.00	16,147,638.00	0.0%
Unsecured Roll Taxes		8042	767,303.51	0.00	767,303.51	767,304.00	0.00	767,304.00	0.0%
Prior Years' Taxes		8043	60,755.16	0.00	60,755.16	65,920.00	0.00	65,920.00	8.5%
Supplemental Taxes		8044	369,816.70	0.00	369,816.70	369,817.00	0.00	369,817.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(469,330.81)	0.00	(469,330.81)	(469,331.00)	0.00	(469,331.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	209,735.90	0.00	209,735.90	209,736.00	0.00	209,736.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,164.56	0.00	5,164.56	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	4,290.07	0.00	4,290.07	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,145.04)	0.00	(2,145.04)	2,145.04	0.00	2,145.04	-200.0%
Subtotal, LCFF Sources			142,912,145.16	0.00	142,912,145.16	157,470,290.04	0.00	157,470,290.04	10.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		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	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			142,912,145.16	0.00	142,912,145.16	157,470,290.04	0.00	157,470,290.04	10.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,438,099.00	2,438,099.00	0.00	2,682,001.00	2,682,001.00	10.0%
Special Education Discretionary Grants		8182	0.00	261,652.00	261,652.00	0.00	263,127.00	263,127.00	0.6%
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	32,624.55	32,624.55	0.00	89,898.00	89,898.00	175.6%
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		4,902,879.12	4,902,879.12		6,135,744.17	6,135,744.17	25.1%
Title I, Part D, Local Delinquent Programs	3025	8290		9,073.64	9,073.64		13,818.95	13,818.95	52.3%
Title II, Part A, Educator Quality	4035	8290		443,332.23	443,332.23		988,428.60	988,428.60	123.0%
Title III, Part A, Immigrant Education Program	4201	8290		30,020.10	30,020.10		61,580.37	61,580.37	105.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		198,272.14	198,272.14			256,603.41	29.4%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00			0.00	0.0%
Career and Technical Education	3500-3599	8290		133,340.72	133,340.72			157,310.00	18.0%
All Other Federal Revenue	All Other	8290	414,080.06	239,428.17	653,508.23	21,228.00	169,742.78	190,970.78	-70.8%
TOTAL, FEDERAL REVENUE			414,080.06	8,688,721.67	9,102,801.73	21,228.00	10,818,254.28	10,839,482.28	19.1%
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	50,821.00	0.00	50,821.00	54,600.00	0.00	54,600.00	7.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.0%
Mandated Costs Reimbursements		8550	2,782,866.00	0.00	2,782,866.00	5,762,308.14	0.00	5,762,308.14	107.1%
Lottery - Unrestricted and Instructional Materials		8560	2,455,141.11	944,207.52	3,399,348.63	2,293,201.71	753,929.00	3,047,130.71	-10.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		889,333.00	889,333.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		689,173.19	689,173.19		691,092.97	691,092.97	0.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	46,882.98	6,182,631.25	6,229,514.23	46,882.98	4,449,358.00	4,496,240.98	-27.8%
TOTAL, OTHER STATE REVENUE			5,335,711.09	8,705,344.96	14,041,056.05	8,156,992.83	5,894,379.97	14,051,372.80	0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	17,679.33	0.00	17,679.33	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	11,423.54	11,423.54	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	39,512.87	0.00	39,512.87	26,347.00	0.00	26,347.00	-33.3%
Interest		8660	606,428.62	0.00	606,428.62	350,000.00	0.00	350,000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(690,727.43)	0.00	(690,727.43)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	550,398.03	550,398.03	0.00	404,582.00	404,582.00	-26.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	2,145.04	0.00	2,145.04	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	2,610,468.53	726,996.15	3,337,464.68	1,161,498.39	1,150,296.69	2,311,795.08	-30.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,839,485.00	4,839,485.00		4,830,034.00	4,830,034.00	-0.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,585,506.96	6,128,302.72	8,713,809.68	1,537,845.39	6,384,912.69	7,922,758.08	-9.1%
TOTAL, REVENUES			151,247,443.27	23,522,369.35	174,769,812.62	167,186,356.26	23,097,546.94	190,283,903.20	8.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	49,398,709.56	7,572,978.95	56,971,688.51	51,083,522.63	7,338,330.62	58,421,853.25	2.5%
Certificated Pupil Support Salaries		1200	6,525,068.53	1,613,394.98	8,138,463.51	6,737,702.22	1,910,887.31	8,648,589.53	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,948,985.51	892,444.31	5,841,429.82	5,088,168.28	830,067.34	5,918,235.62	1.3%
Other Certificated Salaries		1900	869,411.73	777,046.38	1,646,458.11	804,713.94	751,620.50	1,556,334.44	-5.5%
TOTAL, CERTIFICATED SALARIES			61,742,175.33	10,855,864.62	72,598,039.95	63,714,107.07	10,830,905.77	74,545,012.84	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,047,605.26	3,477,500.13	4,525,105.39	1,127,606.50	3,883,884.05	5,011,490.55	10.7%
Classified Support Salaries		2200	8,967,611.42	1,369,927.91	10,337,539.33	9,561,223.76	1,394,256.81	10,955,480.57	6.0%
Classified Supervisors' and Administrators' Salaries		2300	1,667,880.19	586,614.01	2,254,494.20	1,551,255.96	617,133.04	2,168,389.00	-3.8%
Clerical, Technical and Office Salaries		2400	4,602,682.75	179,887.08	4,782,569.83	4,615,495.65	207,648.60	4,823,144.25	0.8%
Other Classified Salaries		2900	649,380.55	216,800.09	866,180.64	700,867.77	224,381.47	925,249.24	6.8%
TOTAL, CLASSIFIED SALARIES			16,935,160.17	5,830,729.22	22,765,889.39	17,556,449.64	6,327,303.97	23,883,753.61	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,657,442.95	7,207,093.34	15,864,536.29	10,374,158.38	5,558,974.60	15,933,132.98	0.4%
PERS		3201-3202	2,332,916.40	709,319.62	3,042,236.02	2,926,683.46	932,929.38	3,859,612.84	26.9%
OASDI/Medicare/Alternative		3301-3302	2,080,136.25	556,317.10	2,636,453.35	2,339,521.61	627,553.27	2,967,074.88	12.5%
Health and Welfare Benefits		3401-3402	14,791,757.20	3,050,547.51	17,842,304.71	16,208,474.35	3,401,532.62	19,610,006.97	9.9%
Unemployment Insurance		3501-3502	39,339.92	8,314.92	47,654.84	41,112.12	8,587.28	49,699.40	4.3%
Workers' Compensation		3601-3602	1,288,958.94	274,539.66	1,563,498.60	1,425,706.31	296,386.87	1,722,093.18	10.1%
OPEB, Allocated		3701-3702	1,454,085.86	0.00	1,454,085.86	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		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,644,637.52	11,806,132.15	42,450,769.67	34,770,656.23	10,825,964.02	45,596,620.25	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,998,754.64	834,614.07	3,833,368.71	3,228,124.55	1,143,171.76	4,371,296.31	14.0%
Books and Other Reference Materials		4200	95,307.61	110,428.17	205,735.78	74,028.22	126,080.72	200,108.94	-2.7%
Materials and Supplies		4300	2,846,183.26	1,346,199.04	4,192,382.30	3,447,809.35	3,098,177.65	6,545,987.00	56.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	507,792.66	634,521.22	1,142,313.88	700,568.70	505,032.84	1,205,601.54	5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,448,038.17	2,925,762.50	9,373,800.67	7,450,530.82	4,872,462.97	12,322,993.79	31.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	214,709.65	857,298.86	1,072,008.51	422,564.20	1,058,287.37	1,480,851.57	38.1%
Travel and Conferences		5200	215,179.09	203,566.21	418,745.30	322,746.89	207,890.40	530,637.29	26.7%
Dues and Memberships		5300	51,022.28	5,850.50	56,872.78	63,652.32	8,518.68	72,171.00	26.9%
Insurance		5400 - 5450	789,456.20	0.00	789,456.20	909,292.88	0.00	909,292.88	15.2%
Operations and Housekeeping Services		5500	3,950,192.83	1,938.05	3,952,130.88	3,821,806.03	5,000.00	3,826,806.03	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,031,391.33	1,081,878.87	2,113,270.20	1,248,000.76	835,948.49	2,083,949.25	-1.4%
Transfers of Direct Costs		5710	(107,115.94)	107,115.94	0.00	(182,050.85)	182,050.85	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,323.45)	18,923.69	(399.76)	21,878.54	16,160.50	38,039.04	-9615.5%
Professional/Consulting Services and Operating Expenditures		5800	2,631,017.56	2,325,951.01	4,956,968.57	3,235,799.25	2,332,351.82	5,568,151.07	12.3%
Communications		5900	1,595,953.04	8,712.44	1,604,665.48	943,858.33	4,315.00	948,173.33	-40.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,352,482.59	4,611,235.57	14,963,718.16	10,807,548.35	4,650,523.11	15,458,071.46	3.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	23,608.41	4,042.50	27,650.91	26,565.25	30,000.00	56,565.25	104.6%
Land Improvements		6170	60,854.95	41,137.94	101,992.89	37,416.59	610,269.16	647,685.75	535.0%
Buildings and Improvements of Buildings		6200	287,616.65	47,737.63	335,354.28	536,596.51	154,955.03	691,551.54	106.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,497,376.01	1,947,308.21	3,444,684.22	1,145,495.86	78,164.07	1,223,659.93	-64.5%
Equipment Replacement		6500	2,345,926.17	147,534.08	2,493,460.25	190,088.49	88,500.00	278,588.49	-88.8%
TOTAL CAPITAL OUTLAY			4,215,382.19	2,187,760.36	6,403,142.55	1,936,162.70	961,888.26	2,898,050.96	-54.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	9,316.00	0.00	9,316.00	10,669.00	0.00	10,669.00	14.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,201,998.00	583,287.23	1,785,285.23	1,250,000.00	499,522.00	1,749,522.00	-2.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		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	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	504,074.55	106,023.14	610,097.69	388,944.59	54,430.55	443,375.14	-27.3%
Other Debt Service - Principal		7439	2,424,224.00	2,862,409.18	5,286,633.18	2,443,899.00	2,221,355.02	4,665,254.02	-11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,139,612.55	3,551,719.55	7,691,332.10	4,093,512.59	2,775,307.57	6,868,820.16	-10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,623,615.52)	1,623,615.52	0.00	(985,678.83)	985,678.83	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(543,297.37)	0.00	(543,297.37)	(419,623.36)	0.00	(419,623.36)	-22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,166,912.89)	1,623,615.52	(543,297.37)	(1,405,302.19)	985,678.83	(419,623.36)	-22.8%
TOTAL EXPENDITURES			132,310,575.63	43,392,819.49	175,703,395.12	138,923,665.21	42,230,034.50	181,153,699.71	3.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL_INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	2,209,124.00	0.00	2,209,124.00	0.00	0.00	0.00	-100.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	501,003.62	0.00	501,003.62	6,673,161.44	0.00	6,673,161.44	1232.00%
(b) TOTAL_INTERFUND TRANSFERS OUT			2,710,127.62	0.00	2,710,127.62	6,673,161.44	0.00	6,673,161.44	146.20%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	1,427,153.61	1,427,153.61	0.00	0.00	0.00	-100.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	1,427,153.61	1,427,153.61	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,924,622.72)	17,924,622.72	0.00	(18,995,931.59)	18,995,931.59	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,924,622.72)	17,924,622.72	0.00	(18,995,931.59)	18,995,931.59	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,634,750.34)	19,351,776.33	(1,282,974.01)	(25,669,093.03)	18,995,931.59	(6,673,161.44)	420.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	142,912,145.16	0.00	142,912,145.16	157,470,290.04	0.00	157,470,290.04	10.2%
2) Federal Revenue		8100-8299	414,080.06	8,688,721.67	9,102,801.73	21,228.00	10,818,254.28	10,839,482.28	19.1%
3) Other State Revenue		8300-8599	5,335,711.09	8,705,344.96	14,041,056.05	8,156,992.83	5,894,379.97	14,051,372.80	0.1%
4) Other Local Revenue		8600-8799	2,585,506.96	6,128,302.72	8,713,809.68	1,537,845.39	6,384,912.69	7,922,758.08	-9.1%
5) TOTAL REVENUES			151,247,443.27	23,522,369.35	174,769,812.62	167,186,356.26	23,097,546.94	190,283,903.20	8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		73,211,095.84	25,572,003.62	98,783,099.46	77,231,682.88	25,642,474.58	102,874,157.46	4.1%
2) Instruction - Related Services	2000-2999		12,893,308.20	3,954,630.76	16,847,938.96	13,415,418.36	4,013,611.70	17,429,030.06	3.4%
3) Pupil Services	3000-3999		17,996,165.01	3,262,508.84	21,258,673.85	17,409,731.47	3,363,700.92	20,773,432.39	-2.3%
4) Ancillary Services	4000-4999		2,720,412.63	122,293.35	2,842,705.98	3,606,640.95	33,534.73	3,640,175.68	28.1%
5) Community Services	5000-5999		12,316.58	380,098.35	392,414.93	49,169.93	382,938.18	432,108.11	10.1%
6) Enterprise	6000-6999		0.00	13.00	13.00	0.00	250.00	250.00	1823.1%
7) General Administration	7000-7999		7,366,072.23	1,686,670.81	9,052,743.04	8,380,270.07	1,049,427.79	9,429,697.86	4.2%
8) Plant Services	8000-8999		13,971,592.59	4,862,891.21	18,834,473.80	14,737,238.96	4,968,789.03	19,706,027.99	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,139,612.55	3,551,719.55	7,691,332.10	4,093,512.59	2,775,307.57	6,868,820.16	-10.7%
10) TOTAL EXPENDITURES			132,310,575.63	43,392,819.49	175,703,395.12	138,923,665.21	42,230,034.50	181,153,699.71	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,936,867.64	(19,870,450.14)	(933,582.50)	28,262,691.05	(19,132,487.56)	9,130,203.49	-1078.0%
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	2,710,127.62	0.00	2,710,127.62	6,673,161.44	0.00	6,673,161.44	146.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,427,153.61	1,427,153.61	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,924,622.72)	17,924,622.72	0.00	(18,995,931.59)	18,995,931.59	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,634,750.34)	19,351,776.33	(1,282,974.01)	(25,669,093.03)	18,995,931.59	(6,673,161.44)	420.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,697,882.70)	(518,673.81)	(2,216,556.51)	2,593,598.02	(136,555.97)	2,457,042.05	-210.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
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)			35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,419,511.36	3,962,648.94	39,382,160.30	33,721,628.66	3,443,975.13	37,165,603.79	-5.6%
2) Ending Balance, June 30 (E + F1e)			33,721,628.66	3,443,975.13	37,165,603.79	36,315,226.68	3,307,419.16	39,622,645.84	6.6%
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	3,720.14	0.00	3,720.14	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	3,443,975.13	3,443,975.13	0.00	3,307,419.16	3,307,419.16	-4.0%
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	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Other Assignments (by Resource/Object)		9780	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Construction of New High School	0000								
Construction of New High School	0000								
e) Unassigned/Unappropriated						4,000,000.00		4,000,000.00	
Reserve for Economic Uncertainties		9789	8,920,676.14	0.00	8,920,676.14	9,391,343.06	0.00	9,391,343.06	5.3%
Unassigned/Unappropriated Amount		9790	20,772,232.38	0.00	20,772,232.38	22,923,883.62	0.00	22,923,883.62	10.4%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

10 73965 0000000
 Form 01

Central Unified
 Fresno County

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	215,750.93	129,998.78
6230	California Clean Energy Jobs Act	1,999,691.23	1,598,220.23
6300	Lottery: Instructional Materials	368,775.70	0.00
6512	Special Ed: Mental Health Services	360,459.81	262,114.07
7338	College Readiness Block Grant	200,517.23	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1,317,086.08
9010	Other Restricted Local	298,780.23	0.00
Total, Restricted Balance		3,443,975.13	3,307,419.16

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,568.00	304,423.00	-8.7%
3) Other State Revenue		8300-8599	867,214.00	838,988.00	-3.3%
4) Other Local Revenue		8600-8799	185,629.96	146,015.00	-21.3%
5) TOTAL, REVENUES			1,386,411.96	1,289,426.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	658,132.24	386,237.44	-41.3%
2) Classified Salaries		2000-2999	259,703.47	286,938.66	10.5%
3) Employee Benefits		3000-3999	324,076.91	259,504.23	-19.9%
4) Books and Supplies		4000-4999	86,834.05	198,905.21	129.1%
5) Services and Other Operating Expenditures		5000-5999	121,404.53	115,794.31	-4.6%
6) Capital Outlay		6000-6999	60,114.30	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	40,900.32	34,189.45	-16.4%
9) TOTAL, EXPENDITURES			1,551,165.82	1,281,569.30	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,753.86)	7,856.70	-104.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,753.86)	7,856.70	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	982,322.50	817,568.64	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			982,322.50	817,568.64	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			982,322.50	817,568.64	-16.8%
2) Ending Balance, June 30 (E + F1e)			817,568.64	825,425.34	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			387,820.86	478,965.05	23.5%
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	429,747.78	346,460.29	-19.4%
Adult Education Program	0000	9780	429,747.78		
Adult Education Program	0000	9780		346,460.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	400,417.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,180.00)		
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	502,628.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32,568.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			929,433.46		
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	96,127.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,737.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			111,864.82		
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)			817,568.64		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	45,000.00	45,000.00	0.0%
All Other Federal Revenue	All Other	8290	288,568.00	259,423.00	-10.1%
TOTAL, FEDERAL REVENUE			333,568.00	304,423.00	-8.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	821,593.00	821,593.00	0.0%
All Other State Revenue	All Other	8590	45,621.00	17,395.00	-61.9%
TOTAL, OTHER STATE REVENUE			867,214.00	638,988.00	-3.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,485.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,203.00)	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	181,347.33	146,015.00	-19.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,629.96	146,015.00	-21.3%
TOTAL, REVENUES			1,386,411.96	1,289,426.00	-7.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	511,530.85	279,412.39	-45.4%
Certificated Pupil Support Salaries		1200	3,396.60	3,030.95	-10.8%
Certificated Supervisors' and Administrators' Salaries		1300	143,204.79	103,794.10	-27.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			658,132.24	386,237.44	-41.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,754.01	62,528.16	42.9%
Classified Support Salaries		2200	9,334.52	10,399.97	11.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	206,614.94	214,010.53	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			259,703.47	286,938.66	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	127,420.65	76,602.43	-39.9%
PERS		3201-3202	30,877.93	39,948.94	29.4%
OASDI/Medicare/Alternative		3301-3302	26,849.45	28,126.24	4.8%
Health and Welfare Benefits		3401-3402	122,854.81	102,885.00	-16.3%
Unemployment Insurance		3501-3502	459.28	432.88	-5.7%
Workers' Compensation		3601-3602	15,614.79	11,508.74	-26.3%
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			324,076.91	259,504.23	-19.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,177.04	195,772.59	387.3%
Noncapitalized Equipment		4400	46,657.01	3,132.62	-93.3%
TOTAL, BOOKS AND SUPPLIES			86,834.05	198,905.21	129.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,101.20	7,510.00	-58.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,921.46	2,288.18	-21.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,448.88	2,500.00	-27.5%
Professional/Consulting Services and Operating Expenditures		5800	96,932.99	103,496.13	6.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,404.53	115,794.31	-4.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,815.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	49,299.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,114.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,900.32	34,189.45	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,900.32	34,189.45	-16.4%
TOTAL EXPENDITURES			1,551,165.82	1,281,569.30	-17.4%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,568.00	304,423.00	-8.7%
3) Other State Revenue		8300-8599	867,214.00	838,988.00	-3.3%
4) Other Local Revenue		8600-8799	185,629.96	146,015.00	-21.3%
5) TOTAL, REVENUES			1,386,411.96	1,289,426.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		970,244.57	757,193.00	-22.0%
2) Instruction - Related Services	2000-2999		524,224.57	485,582.49	-7.4%
3) Pupil Services	3000-3999		4,981.16	4,604.36	-7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,900.32	34,189.45	-16.4%
8) Plant Services	8000-8999		10,815.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,551,165.82	1,281,569.30	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(164,753.86)	7,856.70	-104.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,753.86)	7,856.70	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	982,322.50	817,568.64	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			982,322.50	817,568.64	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			982,322.50	817,568.64	-16.8%
2) Ending Balance, June 30 (E + F1e)			817,568.64	825,425.34	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			387,820.86	478,965.05	23.5%
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	429,747.78	346,460.29	-19.4%
Adult Education Program	0000	9780	429,747.78		
Adult Education Program	0000	9780		346,460.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	254,957.87	459,438.60
9010	Other Restricted Local	132,862.99	19,526.45
Total, Restricted Balance		387,820.86	478,965.05

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	872,499.76	906,305.00	3.9%
4) Other Local Revenue		8600-8799	1,463.20	800.00	-45.3%
5) TOTAL REVENUES			873,962.96	907,105.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	80,942.36	80,262.31	-0.8%
2) Classified Salaries		2000-2999	421,168.04	439,468.92	4.3%
3) Employee Benefits		3000-3999	174,517.84	191,206.22	9.6%
4) Books and Supplies		4000-4999	116,431.31	201,001.05	72.6%
5) Services and Other Operating Expenditures		5000-5999	35,485.27	35,026.93	-1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,262.79	28,710.07	-42.9%
9) TOTAL EXPENDITURES			878,807.61	975,675.50	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,844.65)	(68,570.50)	1315.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,844.65)	(68,570.50)	1315.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,176.91	216,332.26	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,176.91	216,332.26	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,176.91	216,332.26	-2.2%
2) Ending Balance, June 30 (E + F1e)			216,332.26	147,761.76	-31.7%
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			199,243.64	129,873.14	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,088.62	17,888.62	4.7%
Child Development Program	0000	9780	17,088.62		
Child Development Program	0000	9780		17,888.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,023.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,312.00)		
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	171,326.61		
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			255,038.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20,093.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,612.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,706.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			216,332.26		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	864,894.76	904,017.00	4.5%
All Other State Revenue	All Other	8590	7,605.00	2,288.00	-69.9%
TOTAL, OTHER STATE REVENUE			872,499.76	906,305.00	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,909.20	800.00	-72.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,446.00)	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			1,463.20	800.00	-45.3%
TOTAL, REVENUES			873,962.96	907,105.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,262.36	80,262.31	0.0%
Other Certificated Salaries		1900	660.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			80,942.36	80,262.31	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,478.56	225,719.22	7.2%
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	19,549.66	18,920.24	-3.2%
Other Classified Salaries		2900	191,139.82	194,829.46	1.9%
TOTAL, CLASSIFIED SALARIES			421,168.04	439,468.92	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,240.12	18,196.68	-14.3%
PERS		3201-3202	37,562.81	45,612.50	21.4%
OASDI/Medicare/Alternative		3301-3302	28,060.97	33,003.66	17.6%
Health and Welfare Benefits		3401-3402	78,861.96	85,190.16	8.0%
Unemployment Insurance		3501-3502	251.54	260.02	3.4%
Workers' Compensation		3601-3602	8,540.44	8,943.20	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			174,517.84	191,206.22	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,336.51	30,809.08	171.8%
Materials and Supplies		4300	99,624.56	155,753.65	56.3%
Noncapitalized Equipment		4400	5,470.24	14,438.32	163.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,431.31	201,001.05	72.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,429.37	3,052.10	113.5%
Dues and Memberships		5300	0.00	1,095.02	New
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	2,478.62	698.28	-71.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,243.05	22,000.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	9,735.47	6,871.53	-29.4%
Communications		5900	598.76	1,310.00	118.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,485.27	35,026.93	-1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	50,262.79	28,710.07	-42.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,262.79	28,710.07	-42.9%
TOTAL EXPENDITURES			878,807.61	975,675.50	11.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	872,499.76	906,305.00	3.9%
4) Other Local Revenue		8600-8799	1,463.20	800.00	-45.3%
5) TOTAL, REVENUES			873,962.96	907,105.00	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		681,725.05	784,855.20	15.1%
2) Instruction - Related Services	2000-2999		146,819.77	152,230.69	3.7%
3) Pupil Services	3000-3999		0.00	9,879.54	New
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		50,262.79	28,710.07	-42.9%
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			878,807.61	975,675.50	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(4,844.65)	(68,570.50)	1315.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,844.65)	(68,570.50)	1315.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,176.91	216,332.26	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,176.91	216,332.26	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,176.91	216,332.26	-2.2%
2) Ending Balance, June 30 (E + F1e)			216,332.26	147,761.76	-31.7%
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			199,243.64	129,873.14	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,088.62	17,888.62	4.7%
Child Development Program	0000	9780	17,088.62		
Child Development Program	0000	9780		17,888.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	129,873.14	129,873.14
9010	Other Restricted Local	69,370.50	0.00
Total, Restricted Balance		199,243.64	129,873.14

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,079,150.18	6,824,089.00	-3.6%
3) Other State Revenue		8300-8599	516,162.79	1,032,324.49	100.0%
4) Other Local Revenue		8600-8799	860,172.44	1,135,000.00	32.0%
5) TOTAL, REVENUES			8,455,485.41	8,991,413.49	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,521,840.66	2,694,879.83	6.9%
3) Employee Benefits		3000-3999	1,048,201.86	1,224,437.38	16.8%
4) Books and Supplies		4000-4999	4,761,683.69	5,484,472.14	15.2%
5) Services and Other Operating Expenditures		5000-5999	281,109.33	200,668.26	-28.6%
6) Capital Outlay		6000-6999	28,979.52	135,000.00	365.8%
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	452,134.26	356,723.84	-21.1%
9) TOTAL, EXPENDITURES			9,093,949.32	10,096,181.45	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(638,463.91)	(1,104,767.96)	73.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(638,463.91)	(1,104,767.96)	73.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,234,429.31	2,595,965.40	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,234,429.31	2,595,965.40	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,234,429.31	2,595,965.40	-19.7%
2) Ending Balance, June 30 (E + F1e)			2,595,965.40	1,491,197.44	-42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,776.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,313,260.79	1,271,269.36	-45.0%
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	199,928.08	219,928.08	10.0%
Child Nutrition Program	0000	9780	199,928.08		
Child Nutrition Program	0000	9780		219,928.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,838,891.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,381.00)		
b) in Banks		9120	94,982.14		
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	1,197,915.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,030.59		
6) Stores		9320	82,776.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,195,214.85		
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	142,448.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	456,800.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			599,249.45		
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)			2,595,965.40		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,079,150.18	6,824,089.00	-3.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,079,150.18	6,824,089.00	-3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	516,162.79	1,032,324.49	100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			516,162.79	1,032,324.49	100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	610,569.55	990,000.00	62.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,596.20	20,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,292.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,298.69	125,000.00	-50.1%
TOTAL, OTHER LOCAL REVENUE			860,172.44	1,135,000.00	32.0%
TOTAL, REVENUES			8,455,485.41	8,991,413.49	6.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,080,391.43	2,210,189.66	6.2%
Classified Supervisors' and Administrators' Salaries		2300	272,282.14	298,814.55	9.7%
Clerical, Technical and Office Salaries		2400	131,834.64	141,875.62	7.6%
Other Classified Salaries		2900	37,332.45	44,000.00	17.9%
TOTAL, CLASSIFIED SALARIES			2,521,840.66	2,694,879.83	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	363,879.14	474,330.63	30.4%
OASDI/Medicare/Alternative		3301-3302	180,953.80	209,397.52	15.7%
Health and Welfare Benefits		3401-3402	458,890.96	492,898.42	7.4%
Unemployment Insurance		3501-3502	1,251.05	1,583.88	26.6%
Workers' Compensation		3601-3602	43,226.91	46,226.93	6.9%
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			1,048,201.86	1,224,437.38	16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	346,967.97	421,169.73	21.4%
Noncapitalized Equipment		4400	94,938.59	137,700.00	45.0%
Food		4700	4,319,777.13	4,925,602.41	14.0%
TOTAL, BOOKS AND SUPPLIES			4,761,683.69	5,484,472.14	15.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,739.52	12,460.14	61.0%
Dues and Memberships		5300	1,094.16	3,938.13	259.9%
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	140,250.82	127,708.07	-8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,626.34)	(118,948.08)	81.3%
Professional/Consulting Services and Operating Expenditures		5800	187,337.99	165,510.00	-11.7%
Communications		5900	10,313.18	10,000.00	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,109.33	200,668.26	-28.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,733.88	110,000.00	837.5%
Equipment Replacement		6500	17,245.64	25,000.00	45.0%
TOTAL, CAPITAL OUTLAY			28,979.52	135,000.00	365.8%
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	452,134.26	356,723.84	-21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			452,134.26	356,723.84	-21.1%
TOTAL, EXPENDITURES			9,093,949.32	10,096,181.45	11.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,079,150.18	6,824,089.00	-3.6%
3) Other State Revenue		8300-8599	516,162.79	1,032,324.49	100.0%
4) Other Local Revenue		8600-8799	860,172.44	1,135,000.00	32.0%
5) TOTAL REVENUES			8,455,485.41	8,991,413.49	6.3%
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		8,641,815.06	9,739,457.61	12.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		452,134.26	356,723.84	-21.1%
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			9,093,949.32	10,096,181.45	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(638,463.91)	(1,104,767.96)	73.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(638,463.91)	(1,104,767.96)	73.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,234,429.31	2,595,965.40	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,234,429.31	2,595,965.40	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,234,429.31	2,595,965.40	-19.7%
2) Ending Balance, June 30 (E + F1e)			2,595,965.40	1,491,197.44	-42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,776.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,313,260.79	1,271,269.36	-45.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	199,928.08	219,928.08	10.0%
Child Nutrition Program	0000	9780	199,928.08		
Child Nutrition Program	0000	9780		219,928.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,889,544.15	891,362.43
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	77,049.49	74,602.53
9010	Other Restricted Local	346,667.15	305,304.40
Total, Restricted Balance		<u>2,313,260.79</u>	<u>1,271,269.36</u>

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,894.71	13,000.00	-31.2%
5) TOTAL REVENUES			18,894.71	13,000.00	-31.2%
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	24,045.95	35,000.00	45.6%
5) Services and Other Operating Expenditures		5000-5999	200,165.57	234,038.91	16.9%
6) Capital Outlay		6000-6999	2,952,512.09	520,127.08	-82.4%
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			3,176,723.61	789,165.99	-75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,157,828.90)	(776,165.99)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
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			500,000.00	1,500,000.00	200.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,657,828.90)	723,834.01	-127.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,552,289.43	894,460.53	-74.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,552,289.43	894,460.53	-74.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,552,289.43	894,460.53	-74.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	894,460.53	1,618,294.54	80.9%
Deferred Maintenance Projects	0000	9780	894,460.53		
Deferred Maintenance Projects	0000	9780		1,618,294.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	915,832.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,135.00)		
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	5,953.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,892.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			927,543.37		
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	33,082.84		
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			33,082.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			894,460.53		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest					
		8660	34,909.02	13,000.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(18,584.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	2,569.69	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,894.71	13,000.00	-31.2%
TOTAL, REVENUES			18,894.71	13,000.00	-31.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,045.95	18,500.00	-23.1%
Noncapitalized Equipment		4400	0.00	16,500.00	New
TOTAL, BOOKS AND SUPPLIES			24,045.95	35,000.00	45.6%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,533.32	122,500.00	133.2%
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	147,632.25	111,538.91	-24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,165.57	234,038.91	16.9%
CAPITAL OUTLAY					
Land Improvements		6170	439,558.84	8,346.00	-98.1%
Buildings and Improvements of Buildings		6200	2,352,724.11	409,576.73	-82.6%
Equipment		6400	160,229.14	102,204.35	-36.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,952,512.09	520,127.08	-82.4%
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			3,176,723.61	789,165.99	-75.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	1,500,000.00	200.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	1,500,000.00	200.0%
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)			500,000.00	1,500,000.00	200.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,894.71	13,000.00	-31.2%
5) TOTAL, REVENUES			18,894.71	13,000.00	-31.2%
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		3,176,723.61	789,165.99	-75.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,176,723.61	789,165.99	-75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,157,828.90)	(776,165.99)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
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			500,000.00	1,500,000.00	200.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,657,828.90)	723,834.01	-127.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,552,289.43	894,460.53	-74.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,552,289.43	894,460.53	-74.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,552,289.43	894,460.53	-74.8%
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	894,460.53	1,618,294.54	80.9%
Deferred Maintenance Projects	0000	9780	894,460.53		
Deferred Maintenance Projects	0000	9780		1,618,294.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	301,893.79	146,500.00	-51.5%
5) TOTAL, REVENUES			301,893.79	146,500.00	-51.5%
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	79,868.08	146,280.43	83.2%
6) Capital Outlay		6000-6999	15,432,658.24	14,495,496.96	-6.1%
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			15,512,526.32	14,641,777.39	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,210,632.53)	(14,495,277.39)	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,210,632.53)	(14,495,277.39)	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,054,080.87	14,843,448.34	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,054,080.87	14,843,448.34	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,054,080.87	14,843,448.34	-50.6%
2) Ending Balance, June 30 (E + F1e)			14,843,448.34	348,170.95	-97.7%
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	14,843,448.34	348,170.95	-97.7%
Building Fund Projects	0000	9780	14,843,448.34		
Building Fund Projects	0000	9780		348,170.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,244,695.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(250,719.00)		
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	140,160.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,134,137.12		
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	1,290,688.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,290,688.78		
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)			14,843,448.34		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	446,063.92	146,500.00	-67.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(263,389.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	119,218.87	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			301,893.79	146,500.00	-51.5%
TOTAL, REVENUES			301,893.79	146,500.00	-51.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	79,868.08	146,280.43	83.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,868.08	146,280.43	83.2%
CAPITAL OUTLAY					
Land		6100	17,671.88	0.00	-100.0%
Land Improvements		6170	28,994.78	90,817.43	213.2%
Buildings and Improvements of Buildings		6200	15,385,991.58	13,814,679.53	-10.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	590,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,432,658.24	14,495,496.96	-6.1%
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			15,512,526.32	14,641,777.39	-5.6%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	301,893.79	146,500.00	-51.5%
5) TOTAL, REVENUES			301,893.79	146,500.00	-51.5%
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		15,512,526.32	14,641,777.39	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,512,526.32	14,641,777.39	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,210,632.53)	(14,495,277.39)	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,210,632.53)	(14,495,277.39)	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,054,080.87	14,843,448.34	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,054,080.87	14,843,448.34	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,054,080.87	14,843,448.34	-50.6%
2) Ending Balance, June 30 (E + F1e)			14,843,448.34	348,170.95	-97.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,843,448.34	348,170.95	-97.7%
Building Fund Projects	0000	9780	14,843,448.34		
Building Fund Projects	0000	9780		348,170.95	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,891,162.03	2,020,000.00	-30.1%
5) TOTAL, REVENUES			2,891,162.03	2,020,000.00	-30.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	165,588.10	178,569.47	7.8%
3) Employee Benefits		3000-3999	52,479.57	63,239.97	20.5%
4) Books and Supplies		4000-4999	63,074.98	177,670.00	181.7%
5) Services and Other Operating Expenditures		5000-5999	189,377.50	1,289,042.01	580.7%
6) Capital Outlay		6000-6999	2,904,061.33	1,451,522.47	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,686,678.41	614,485.84	-92.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,061,259.89	3,774,529.76	-65.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(8,170,097.86)	(1,754,529.76)	-78.5%
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	6,802,284.24	0.00	-100.0%
b) Uses		7630-7699	164,912.53	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,637,371.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,532,726.15)	(1,754,529.76)	14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,594,135.52	2,061,409.37	-42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,594,135.52	2,061,409.37	-42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,594,135.52	2,061,409.37	-42.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,061,409.37	306,879.61	-85.1%
Capital Facilities Projects	0000	9780	2,061,409.37		
Capital Facilities Projects	0000	9780		306,879.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,357,635.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,821.00)		
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	15,730.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,526.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,323,070.96		
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	695,778.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,263.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	560,619.94		
6) TOTAL, LIABILITIES			1,261,661.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,061,409.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	53,112.93	20,000.00	-62.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(55,910.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,893,957.86	2,000,000.00	-30.9%
Other Local Revenue					
All Other Local Revenue					
		8699	1.24	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,891,162.03	2,020,000.00	-30.1%
TOTAL, REVENUES			2,891,162.03	2,020,000.00	-30.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,159.86	126,948.67	9.3%
Clerical, Technical and Office Salaries		2400	49,428.24	51,620.80	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,588.10	178,569.47	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,385.80	30,972.74	27.0%
OASDI/Medicare/Alternative		3301-3302	12,088.48	13,585.11	12.4%
Health and Welfare Benefits		3401-3402	13,105.92	15,489.12	18.2%
Unemployment Insurance		3501-3502	82.79	111.60	34.8%
Workers' Compensation		3601-3602	2,816.58	3,081.40	9.4%
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			52,479.57	63,239.97	20.5%
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	2,739.82	126,772.34	4527.0%
Noncapitalized Equipment		4400	60,335.16	50,897.66	-15.6%
TOTAL, BOOKS AND SUPPLIES			63,074.98	177,670.00	181.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	189,377.50	1,289,042.01	580.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,377.50	1,289,042.01	580.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,050.10	10,965.00	-52.4%
Buildings and Improvements of Buildings		6200	2,881,011.23	1,440,557.47	-50.0%
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			2,904,061.33	1,451,522.47	-50.0%
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	99,842.53	21,459.73	-78.5%
Other Debt Service - Principal		7439	7,586,835.88	593,026.11	-92.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,686,678.41	614,485.84	-92.0%
TOTAL EXPENDITURES			11,061,259.89	3,774,529.76	-65.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	6,109,054.24	0.00	-100.0%
Proceeds from Capital Leases		8972	693,230.00	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			6,802,284.24	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	164,912.53	0.00	-100.0%
(d) TOTAL, USES			164,912.53	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)			6,637,371.71	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,891,162.03	2,020,000.00	-30.1%
5) TOTAL, REVENUES			2,891,162.03	2,020,000.00	-30.1%
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		218,067.67	241,809.44	10.9%
8) Plant Services	8000-8999		3,156,513.81	2,918,234.48	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,686,678.41	614,485.84	-92.0%
10) TOTAL, EXPENDITURES			11,061,259.89	3,774,529.76	-65.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,170,097.86)	(1,754,529.76)	-78.5%
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	6,802,284.24	0.00	-100.0%
b) Uses		7630-7699	164,912.53	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,837,371.71	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,532,726.15)	(1,754,529.76)	14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,594,135.52	2,061,409.37	-42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,594,135.52	2,061,409.37	-42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,594,135.52	2,061,409.37	-42.6%
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	2,061,409.37	306,879.61	-85.1%
Capital Facilities Projects	0000	9780	2,061,409.37		
Capital Facilities Projects	0000	9780		306,879.61	
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 35 – County Schools
Facilities Fund**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,502,290.00	2,147,664.00	43.0%
4) Other Local Revenue		8600-8799	(3,510.97)	500.00	-114.2%
5) TOTAL, REVENUES			1,498,779.03	2,148,164.00	43.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	21,674.60	New
6) Capital Outlay		6000-6999	534,681.76	1,927,355.78	260.5%
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			534,681.76	1,949,030.38	264.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			964,097.27	199,133.62	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964,097.27	199,133.62	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,995.54	1,020,092.81	1721.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,995.54	1,020,092.81	1721.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,995.54	1,020,092.81	1721.7%
2) Ending Balance, June 30 (E + F1e)			1,020,092.81	1,219,226.43	19.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,020,092.81	1,219,226.43	19.5%
Capital Facilities Projects	0000	9780	1,020,092.81		
Capital Facilities Projects	0000	9780		1,219,226.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,029,166.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,884.00)		
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	6,810.60		
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			1,020,092.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,020,092.81		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,502,290.00	2,147,664.00	43.0%
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			1,502,290.00	2,147,664.00	43.0%
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	12,465.03	500.00	-96.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,976.00)	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			(3,510.97)	500.00	-114.2%
TOTAL, REVENUES			1,498,779.03	2,148,164.00	43.3%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	8,523.00	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	0.00	13,151.60	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	21,674.60	New
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	534,681.76	1,927,355.78	260.5%
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			534,681.76	1,927,355.78	260.5%
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			534,681.76	1,949,030.38	264.5%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,502,290.00	2,147,664.00	43.0%
4) Other Local Revenue		8600-8799	(3,510.97)	500.00	-114.2%
5) TOTAL, REVENUES			1,498,779.03	2,148,164.00	43.3%
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		534,681.76	1,949,030.38	264.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			534,681.76	1,949,030.38	264.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			964,097.27	199,133.62	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964,097.27	199,133.62	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,995.54	1,020,092.81	1721.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,995.54	1,020,092.81	1721.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,995.54	1,020,092.81	1721.7%
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					
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	1,020,092.81	1,219,226.43	19.5%
Capital Facilities Projects	0000	9780	1,020,092.81		
Capital Facilities Projects	0000	9780		1,219,226.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(30,699.36)	0.00	-100.0%
5) TOTAL, REVENUES			(30,699.36)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,699.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,209,124.00	5,173,161.44	134.2%
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			2,209,124.00	5,173,161.44	134.2%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,178,424.64	5,173,161.44	137.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	2,178,424.64	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	2,178,424.64	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	2,178,424.64	New
2) Ending Balance, June 30 (E + F1e)			2,178,424.64	7,351,586.08	237.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,178,424.64	7,351,586.08	237.5%
	0000	9780	2,178,424.64		
	0000	9780		7,351,586.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,209,124.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,095.00)		
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	3,395.64		
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			2,178,424.64		
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)			2,178,424.64		

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,395.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(34,095.00)	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			(30,699.36)	0.00	-100.0%
TOTAL, REVENUES			(30,699.36)	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,209,124.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	5,173,161.44	New
(a) TOTAL, INTERFUND TRANSFERS IN			2,209,124.00	5,173,161.44	134.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,209,124.00	5,173,161.44	134.2%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	(30,699.36)	0.00	-100.0%
5) TOTAL, REVENUES			(30,699.36)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,699.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,209,124.00	5,173,161.44	134.2%
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			2,209,124.00	5,173,161.44	134.2%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,178,424.64	5,173,161.44	137.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,178,424.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,178,424.64	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,178,424.64	New
2) Ending Balance, June 30 (E + F1e)			2,178,424.64	7,351,586.08	237.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,178,424.64	7,351,586.08	237.5%
Capital Facilities Projects	0000	9780	2,178,424.64		
Capital Facilities Projects	0000	9780		7,351,586.08	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,290.96	25,900.00	-64.2%
4) Other Local Revenue		8600-8799	9,316,244.89	6,936,100.00	-25.5%
5) TOTAL, REVENUES			9,388,535.85	6,962,000.00	-25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,787,571.22	8,714,013.78	11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,787,571.22	8,714,013.78	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,600,964.63	(1,752,013.78)	-209.4%
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	291,620.60	0.00	-100.0%
b) Uses		7630-7699	278,486.51	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,134.09	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,614,098.72	(1,752,013.78)	-208.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,784,092.46	6,398,191.18	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,784,092.46	6,398,191.18	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,784,092.46	6,398,191.18	33.7%
2) Ending Balance, June 30 (E + F1e)			6,398,191.18	4,646,177.40	-27.4%
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	6,398,191.18	4,646,177.40	-27.4%
General Obligation Bonds	0000	9780	6,398,191.18		
General Obligation Bonds	0000	9780		4,646,177.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,466,031.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(99,796.00)		
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	31,956.06		
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			6,398,191.18		
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)			6,398,191.18		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	70,201.24	25,900.00	-63.1%
Other Subventions/In-Lieu Taxes		8572	2,089.72	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			72,290.96	25,900.00	-64.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	9,040,772.25	6,817,500.00	-24.6%
Unsecured Roll		8612	102,282.51	5,000.00	-95.1%
Prior Years' Taxes		8613	26,366.24	17,000.00	-35.5%
Supplemental Taxes		8614	175,921.10	77,300.00	-56.1%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	78,606.79	19,300.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(107,704.00)	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			9,316,244.89	6,936,100.00	-25.5%
TOTAL, REVENUES			9,388,535.85	6,962,000.00	-25.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,705,000.00	4,116,871.70	11.1%
Bond Interest and Other Service Charges		7434	4,082,571.22	4,597,142.08	12.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,787,571.22	8,714,013.78	11.9%
TOTAL, EXPENDITURES			7,787,571.22	8,714,013.78	11.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	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	291,620.60	0.00	-100.0%
(c) TOTAL, SOURCES			291,620.60	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	278,486.51	0.00	-100.0%
(d) TOTAL, USES			278,486.51	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)			13,134.09	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,290.96	25,900.00	-64.2%
4) Other Local Revenue		8600-8799	9,316,244.89	6,936,100.00	-25.5%
5) TOTAL REVENUES			9,388,535.85	6,962,000.00	-25.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,787,571.22	8,714,013.78	11.9%
10) TOTAL EXPENDITURES			7,787,571.22	8,714,013.78	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,600,964.63	(1,752,013.78)	-209.4%
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	291,620.60	0.00	-100.0%
b) Uses		7630-7699	278,486.51	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			13,134.09	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,614,098.72	(1,752,013.78)	-208.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,784,092.46	6,398,191.18	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,784,092.46	6,398,191.18	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,784,092.46	6,398,191.18	33.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,398,191.18	4,646,177.40	-27.4%
General Obligation Bonds	0000	9780	6,398,191.18		
General Obligation Bonds	0000	9780		4,646,177.40	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	590,251.58	559,200.94	-5.3%
5) TOTAL, REVENUES			590,251.58	559,200.94	-5.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	368,844.20	384,004.28	4.1%
3) Employee Benefits		3000-3999	265,572.08	218,037.23	-17.9%
4) Books and Supplies		4000-4999	19,316.79	28,296.93	46.5%
5) Services and Other Operating Expenses		5000-5999	59,994.41	77,489.06	29.2%
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			713,727.48	707,827.50	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(123,475.90)	(148,626.56)	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,003.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,003.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(122,472.28)	(148,626.56)	21.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	301,793.73	162,414.45	-46.2%
b) Audit Adjustments		9793	(16,907.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			284,886.73	162,414.45	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			284,886.73	162,414.45	-43.0%
2) Ending Net Position, June 30 (E + F1e)			162,414.45	13,787.89	-91.5%
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	162,414.45	13,787.89	-91.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	663,588.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,242.00)		
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	3,004.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,061.73		
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			659,412.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	173,978.00		
2) TOTAL, DEFERRED OUTFLOWS			173,978.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,976.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	36,719.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	552,000.00		
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			604,696.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	66,280.00		
2) TOTAL, DEFERRED INFLOWS			66,280.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			162,414.45		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,018.62	3,000.00	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,409.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	42,274.00	56,200.94	32.9%
Other Local Revenue					
All Other Local Revenue		8699	548,367.96	500,000.00	-8.8%
TOTAL, OTHER LOCAL REVENUE			590,251.58	559,200.94	-5.3%
TOTAL, REVENUES			590,251.58	559,200.94	-5.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	9,656.23	16,963.12	75.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	240,129.12	240,129.11	0.0%
Clerical, Technical and Office Salaries		2400	19,593.21	25,103.33	28.1%
Other Classified Salaries		2900	99,465.64	101,808.72	2.4%
TOTAL, CLASSIFIED SALARIES			368,844.20	384,004.28	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	23.63	20.00	-15.4%
PERS		3201-3202	138,343.83	64,145.55	-53.6%
OASDI/Medicare/Alternative		3301-3302	25,785.68	30,147.09	16.9%
Health and Welfare Benefits		3401-3402	94,960.50	116,942.86	23.1%
Unemployment Insurance		3501-3502	184.47	192.42	4.3%
Workers' Compensation		3601-3602	6,273.97	6,589.31	5.0%
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			265,572.08	218,037.23	-17.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,316.79	27,296.93	41.3%
Noncapitalized Equipment		4400	0.00	1,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,316.79	28,296.93	46.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	906.51	1,080.02	19.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	41,334.17	55,409.04	34.1%
Professional/Consulting Services and Operating Expenditures		5800	16,229.58	18,000.00	10.9%
Communications		5900	1,524.15	3,000.00	96.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			59,994.41	77,489.06	29.2%
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			713,727.48	707,827.50	-0.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,003.62	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,003.62	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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)			1,003.62	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	590,251.58	559,200.94	-5.3%
5) TOTAL, REVENUES			590,251.58	559,200.94	-5.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		713,727.48	707,827.50	-0.8%
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			713,727.48	707,827.50	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(123,475.90)	(148,626.56)	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,003.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,003.62	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(122,472.28)	(148,626.56)	21.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	301,793.73	162,414.45	-46.2%
b) Audit Adjustments		9793	(16,907.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			284,886.73	162,414.45	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			284,886.73	162,414.45	-43.0%
2) Ending Net Position, June 30 (E + F1e)			162,414.45	13,787.89	-91.5%
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	162,414.45	13,787.89	-91.5%

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,986,724.25	25,830,456.28	7.7%
5) TOTAL, REVENUES			23,986,724.25	25,830,456.28	7.7%
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	127,207.14	141,000.00	10.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,775,801.98	25,001,000.00	5.2%
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			23,903,009.12	25,142,000.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,715.13	688,456.28	722.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			83,715.13	688,456.28	722.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	273,735.07	357,450.20	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,735.07	357,450.20	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			273,735.07	357,450.20	30.6%
2) Ending Net Position, June 30 (E + F1e)			357,450.20	1,045,906.48	192.6%
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	357,450.20	1,045,906.48	192.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,256,081.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,820.00)		
b) in Banks		9120	251,842.77		
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	25,243.71		
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			2,498,347.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,140,648.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	249.00		
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			2,140,897.74		
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)			357,450.20		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,509.10	13,000.00	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,558.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,645,566.42	24,363,370.44	7.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,358,206.73	1,454,085.84	7.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,986,724.25	25,830,456.28	7.7%
TOTAL, REVENUES			23,986,724.25	25,830,456.28	7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	127,207.14	141,000.00	10.8%
TOTAL, EMPLOYEE BENEFITS			127,207.14	141,000.00	10.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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	0.00	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	23,775,801.98	25,000,000.00	5.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,775,801.98	25,001,000.00	5.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,903,009.12	25,142,000.00	5.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,986,724.25	25,830,456.28	7.7%
5) TOTAL, REVENUES			23,986,724.25	25,830,456.28	7.7%
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		23,903,009.12	25,142,000.00	5.2%
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			23,903,009.12	25,142,000.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			83,715.13	688,456.28	722.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			83,715.13	688,456.28	722.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	273,735.07	357,450.20	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,735.07	357,450.20	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			273,735.07	357,450.20	30.6%
2) Ending Net Position, June 30 (E + F1e)			357,450.20	1,045,906.48	192.6%
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	357,450.20	1,045,906.48	192.6%

Miscellaneous Forms

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,038.16	15,004.58	15,041.49	15,373.85	15,373.85	15,373.85
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)	15,038.16	15,004.58	15,041.49	15,373.85	15,373.85	15,373.85
5. District Funded County Program ADA						
a. County Community Schools	2.95	3.26	2.95	2.95	2.95	2.95
b. Special Education-Special Day Class	111.72	110.30	111.72	111.72	111.72	111.72
c. Special Education-NPS/LCI						
d. Special Education Extended Year	10.12	10.12	10.12	10.12	10.12	10.12
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)	124.79	123.68	124.79	124.79	124.79	124.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,162.95	15,128.26	15,166.28	15,498.64	15,498.64	15,498.64
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	72,598,039.95	301	3,228.86	303	72,594,811.09	305	862,876.05		307	71,731,935.04	309
2000 - Classified Salaries	22,765,889.39	311	419,538.23	313	22,346,351.16	315	2,834,242.09		317	19,512,109.07	319
3000 - Employee Benefits	42,450,769.67	321	1,613,490.76	323	40,837,278.91	325	1,628,246.53		327	39,209,032.38	329
4000 - Books, Supplies Equip Replace. (6500)	11,867,260.92	331	86,481.62	333	11,780,779.30	335	3,881,139.40		337	7,899,639.90	339
5000 - Services. . . & 7300 - Indirect Costs	14,420,420.79	341	257,532.60	343	14,162,888.19	345	763,877.41		347	13,399,010.78	349
TOTAL					161,722,108.65	365			TOTAL	151,751,727.17	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	85,651,490.72		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	88,308.34		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS	85,563,182.38		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	56.38%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.38%
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).	151,751,727.17
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	178,413,522.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,031,747.65
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	392,414.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,373,474.60
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,896,730.87
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,710,127.62
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	371,551.15
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)				15,744,299.17
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	638,463.91
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)				152,275,939.83

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,128.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,065.66
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.)	141,335,765.79	9,357.59
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)	141,335,765.79	9,357.59
B. Required effort (Line A.2 times 90%)	127,202,189.21	8,421.83
C. Current year expenditures (Line I.E and Line II.B)	152,275,939.83	10,065.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	110,365,152.72		110,365,152.72			114,769,495.97
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,118.77		15,118.77			15,162.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	15,162.95		15,162.95	15,498.64		15,498.64
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)			15,162.95			15,498.64
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	154,053.00		154,053.00	154,053.00		154,053.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,858.52		3,858.52	3,859.00		3,859.00
4. Secured Roll Taxes (Object 8041)	16,147,637.59		16,147,637.59	16,147,638.00		16,147,638.00
5. Unsecured Roll Taxes (Object 8042)	767,303.51		767,303.51	767,304.00		767,304.00
6. Prior Years' Taxes (Object 8043)	60,755.16		60,755.16	65,920.00		65,920.00
7. Supplemental Taxes (Object 8044)	369,816.70		369,816.70	369,817.00		369,817.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(469,330.81)		(469,330.81)	(469,331.00)		(469,331.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,164.56		5,164.56	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	4,290.07		4,290.07	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	227,415.23		227,415.23	209,736.00		209,736.00
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)	17,270,963.53	0.00	17,270,963.53	17,248,996.00	0.00	17,248,996.00
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)	17,270,963.53	0.00	17,270,963.53	17,248,996.00	0.00	17,248,996.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj's 3301 & 3302; do not include negotiated amounts)			1,330,183.99			1,428,947.28
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,330,183.99			1,428,947.28
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	125,663,065.00		125,663,065.00	140,219,149.00		140,219,149.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,059.00)		(2,059.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	125,661,006.00	0.00	125,661,006.00	140,219,149.00	0.00	140,219,149.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	174,769,812.62		174,769,812.62	190,283,903.20		190,283,903.20
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(84,298.81)		(84,298.81)	350,000.00		350,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			110,365,152.72			114,769,495.97
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0029			1.0221
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			114,769,495.97			121,611,028.43
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,270,963.53			17,248,996.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,819,554.00			1,859,836.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			98,828,716.43			105,790,979.71
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			98,828,716.43			105,790,979.71
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(84,298.81)			226,731.46
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,186,664.72			17,475,727.46
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			98,913,015.24			105,564,248.25
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,186,664.72			
b. State Subventions (Line D8)			98,913,015.24			
c. Less: Excluded Appropriations (Line C23)			1,330,183.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			114,769,495.97			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,228,094.98
- 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) 132,132,518.17

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) 3.20%

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)	<u>6,315,447.97</u>
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	<u>1,274,804.20</u>
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	<u>53,700.00</u>
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	<u>0.00</u>
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)	<u>568,331.21</u>
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)	<u>1,828.05</u>
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	<u>8,214,111.43</u>
9. Carry-Forward Adjustment (Part IV, Line F)	<u>(2,121,561.98)</u>
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u>6,092,549.45</u>

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	<u>96,044,371.73</u>
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>16,761,800.41</u>
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	<u>18,668,568.83</u>
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>2,793,311.58</u>
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	<u>392,414.93</u>
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	<u>13.00</u>
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	<u>753,006.14</u>
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	<u>0.00</u>
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)	<u>43,030.68</u>
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)	<u>505.00</u>
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)	<u>17,192,019.21</u>
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)	<u>55,298.56</u>
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>1,450,151.20</u>
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>828,544.82</u>
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>8,612,835.54</u>
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	<u>163,595,871.63</u>

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) 5.02%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lic)
(Line A10 divided by Line B18) 3.72%

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>8,214,111.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(241,808.13)</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 (6.17%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.17%) times Part III, Line B18); zero if positive	<u>(2,121,561.98)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,121,561.98)</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>3.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,060,780.99) is applied to the current year calculation and the remainder (\$-1,060,780.99) is deferred to one or more future years:	<u>4.37%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-707,187.33) is applied to the current year calculation and the remainder (\$-1,414,374.65) is deferred to one or more future years:	<u>4.59%</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>(2,121,561.98)</u>

Approved indirect cost rate: 6.17%
Highest rate used in any program: 6.17%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	4,410,993.74	272,158.31	6.17%
01	3025	8,546.33	527.31	6.17%
01	3060	17,211.57	23.01	0.13%
01	3061	14,495.59	894.38	6.17%
01	3310	4,105,351.42	253,300.18	6.17%
01	3315	117,271.26	7,235.64	6.17%
01	3320	530,543.76	32,734.55	6.17%
01	3550	126,991.16	6,349.56	5.00%
01	4035	370,897.83	22,884.40	6.17%
01	4201	28,275.50	1,744.60	6.17%
01	4203	204,723.67	4,094.47	2.00%
01	5640	212,133.69	13,088.65	6.17%
01	6264	629,006.94	38,809.73	6.17%
01	6387	288,252.97	17,785.21	6.17%
01	6500	10,651,760.31	657,213.61	6.17%
01	7338	161,152.19	9,943.09	6.17%
01	8150	4,269,043.11	253,229.56	5.93%
01	9010	1,875,963.82	31,599.26	1.68%
11	6391	818,006.39	40,900.32	5.00%
12	6105	814,631.97	50,262.79	6.17%
13	5310	8,311,263.95	436,301.75	5.25%
13	5320	114,502.46	6,011.38	5.25%
13	9010	187,069.13	9,821.13	5.25%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		241,915.76	241,915.76
2. State Lottery Revenue	8560	2,455,141.11		944,207.52	3,399,348.63
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	(1,754,783.90)	1,754,783.90		0.00
6. Total Available (Sum Lines A1 through A5)		700,357.21	1,754,783.90	1,186,123.28	3,641,264.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	603,332.95	1,514,285.00		2,117,617.95
2. Classified Salaries	2000-2999	9,551.14			9,551.14
3. Employee Benefits	3000-3999	87,473.12	240,498.90		327,972.02
4. Books and Supplies	4000-4999	0.00		804,619.39	804,619.39
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			12,728.19	12,728.19
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)		700,357.21	1,754,783.90	817,347.58	3,272,488.69
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	368,775.70	368,775.70
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.

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	3,820.00	0.00	3,820.00	216.79		4,036.79
1110	Regular Education, K-12	106,571,243.42	19,115,341.29	125,686,584.71	7,132,954.56		132,819,539.27
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	909,507.42	240,456.99	1,149,964.41	65,262.68		1,215,227.09
3300	Independent Study Centers	1,632,084.94	257,371.34	1,889,456.28	107,230.26		1,996,686.54
3400	Opportunity Schools	268,564.46	79,950.51	348,514.97	19,778.89		368,293.86
3550	Community Day Schools	1,107,832.00	203,855.68	1,311,687.68	74,440.79		1,386,128.47
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,347,500.60	137,405.26	3,484,905.86	197,775.09		3,682,680.95
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	32,499.16	0.00	32,499.16	1,844.39		34,343.55
5000-5999	Special Education	20,933,068.22	1,865,898.60	22,798,966.82	1,293,885.06		24,092,851.88
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	371,551.15	0.00	371,551.15	21,086.24		392,637.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	392,414.93	0.00	392,414.93	22,270.30		414,685.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					462.30	462.30
----	Enterprise					13.00	13.00
----	Facilities Acquisition & Construction					762,863.31	762,863.31
----	Other Outgo					10,401,459.72	10,401,459.72
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		725,615.38	725,615.38	659,295.35		1,384,910.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(543,297.37)		(543,297.37)
----	Total General Fund and Charter Schools Funds Expenditures	135,570,086.30	22,625,895.05	158,195,981.35	9,052,743.03	11,164,798.33	178,413,522.71

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	3,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,820.00
1110	Regular Education, K-12	78,358,099.58	3,079,235.58	675,060.49	7,964,794.88	6,846,009.26	6,802,659.61	2,842,705.98			2,678.04	0.00	106,571,243.42
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	723,539.60	0.00	602.77	143,576.61	41,788.44	0.00	0.00			0.00	0.00	909,507.42
3300	Independent Study Centers	1,101,001.54	0.00	0.00	284,825.30	246,258.10	0.00	0.00			0.00	0.00	1,632,084.94
3400	Opportunity Schools	168,187.69	0.00	0.00	58,756.44	41,620.33	0.00	0.00			0.00	0.00	268,564.46
3550	Community Day Schools	898,189.35	109.89	1,077.42	152,961.80	55,493.54	0.00	0.00			0.00	0.00	1,107,832.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	3,347,408.89	0.00	0.00	91.71	0.00	0.00	0.00			0.00	0.00	3,347,500.60
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	27,273.43	0.00	2,403.62	0.00	2,822.11	0.00	0.00			0.00	0.00	32,499.16
5000-5999	Special Education	13,985,548.19	555,337.60	11.19	626,270.89	5,136,257.25	629,643.10	0.00			0.00	0.00	20,933,068.22
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	170,031.19	134,609.94	1,872.89	65,037.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371,551.15
7150	Nonagency - Other	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		392,414.93	0.00	0.00	0.00	392,414.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		98,783,099.46	3,769,293.01	681,028.38	9,296,314.76	12,370,249.03	7,432,302.71	2,842,705.98	392,414.93	0.00	2,678.04	0.00	135,570,086.30

* 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	0.00
1110	Regular Education, K-12	3,680,033.09	15,387,662.23	47,645.97	19,115,341.29	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	37,542.41	202,309.12	605.46	240,456.99	
3300	Independent Study Centers	55,062.22	202,309.12	0.00	257,371.34	
3400	Opportunity Schools	12,514.14	67,436.37	0.00	79,950.51	
3550	Community Day Schools	46,302.32	157,351.54	201.82	203,855.68	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	137,405.26	0.00	0.00	137,405.26	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	538,108.01	1,326,248.68	1,541.91	1,865,898.60	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		134,872.75		134,872.75	
--	Child Development (Fund 12)	0.00	89,915.16	0.00	89,915.16	
--	Cafeteria (Funds 13 and 61)		500,827.47		500,827.47	
Total Allocated Support Costs		4,506,967.45	18,068,932.44	49,995.16	22,625,895.05	

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

Central Unified
Fresno County

10 73965 0000000
Form PCR

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)	753,006.14
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	53,700.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,358,478.65
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,430,855.62
5 Total Central Administration Costs in General Fund and Charter Schools Funds	9,596,040.41
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	135,570,086.30
2 Total Allocated Costs (from Form PCR, Column 2, Total)	22,625,895.05
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	158,195,981.35
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,450,151.20
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	828,544.82
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,612,835.54
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	10,891,531.56
D. Total Direct Charged and Allocated Costs (B3 + C5)	169,087,512.91
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.68%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	462.30				462.30
Enterprise (Objects 1000-5999, 6400, and 6500)		13.00			13.00
Facilities Acquisition & Construction (Objects 1000-6500)			762,863.31		762,863.31
Other Outgo (Objects 1000-7999)				10,401,459.72	10,401,459.72
Total Other Costs	462.30	13.00	762,863.31	10,401,459.72	11,164,798.33

	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)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,668,421.01 FTE Factor(s)	1,419,056.31 FTE Factor(s)	13,825.49 FTE Factor(s)	1,405,664.64 FTE Factor(s)	18,011,805.84 CU Factor(s)	57,126.61 CU Factor(s)	49,995.17 PT Factor(s)	
3100 Alternative Schools	588.14	588.14	588.14	588.14	682.00	682.00		5,902.00
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00			75.00
3300 Independent Study Centers	8.80	8.80	8.80	8.80	9.00			
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00			
3550 Community Day Schools	7.40	7.40	7.40	7.40	7.00			25.00
3700 Specialized Secondary Programs								
3800 Career Technical Education	21.96	21.96	21.96	21.96				
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)	86.00	86.00	86.00	86.00	59.00			191.00
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)					22.28			
C. Total Allocation Factors	720.30	720.30	720.30	720.30	801.28	682.00		6,193.00

Current LEA: 10-73965-000000 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
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(399.76)	0.00	(543,297.37)				
Other Sources/Uses Detail					0.00	2,710,127.62		
Fund Reconciliation							528,834.11	61,530.76
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	3,448.88	0.00	40,900.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							32,568.12	15,737.41
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	21,243.05	0.00	50,262.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	18,612.33
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(65,626.34)	452,134.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,030.59	456,800.74
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							19,892.14	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					0.00	0.00		
Fund Reconciliation							1,526.34	5,263.15
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					2,209,124.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	41,334.17	0.00						
Other Sources/Uses Detail					1,003.62	0.00		
Fund Reconciliation							3,081.73	36,719.64
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	249.00
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	66,026.10	(66,026.10)	543,297.37	(543,297.37)	2,710,127.62	2,710,127.62	594,913.03	594,913.03

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	18,721,316.82	10,968,518.07
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	18,721,316.82	10,968,518.07
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>1,482.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	1,482.00	

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	23,749,450.78		
b. Less: Expenditures paid from federal sources	2,928,178.67		
c. Expenditures paid from state and local sources	20,821,272.11	18,721,316.82	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		18,721,316.82	
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	20,821,272.11	18,721,316.82	2,099,955.29

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	23,749,450.78		
b. Less: Expenditures paid from federal sources	2,928,178.67		
c. Expenditures paid from state and local sources	20,821,272.11	18,721,316.82	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		18,721,316.82	
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	20,821,272.11	18,721,316.82	2,099,955.29
d. Special education unduplicated pupil count	1,549	1,482	
e. Per capita state and local expenditures (A2c/A2d)	13,441.75	12,632.47	809.28

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 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,201,876.85	10,968,518.07	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,968,518.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,201,876.85	10,968,518.07	2,233,358.78

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

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	13,201,876.85	10,968,518.07	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		10,968,518.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,201,876.85	10,968,518.07	2,233,358.78
b. Special education unduplicated pupil count	1,549	1,482	
c. Per capita local expenditures (B2a/B2b)	8,522.84	7,401.16	1,121.68

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

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	1,895,315.53	0.00	384,898.17	0.00	203,642.31	872,208.25	6,878,179.42		10,234,243.68
2000-2999	Classified Salaries	573,673.14	0.00	0.00	0.00	266,238.70	600,272.70	2,553,006.94		3,993,191.48
3000-3999	Employee Benefits	1,089,544.40	0.00	149,852.82	0.00	213,805.68	652,719.64	4,324,967.67		6,430,890.21
4000-4999	Books and Supplies	105,075.31	0.00	0.00	0.00	14,192.84	17,961.24	63,720.00		200,949.19
5000-5999	Services and Other Operating Expenditures	514,702.99	0.00	1,500.00	0.00	2,760.00	523,443.00	581,288.36		1,623,694.35
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	4,178,311.37	0.00	536,250.99	0.00	700,639.33	2,666,604.83	14,401,162.39	0.00	22,482,968.91
7310	Transfers of Indirect Costs	550,608.52	0.00	0.00	0.00	0.00	0.00	0.00		550,608.52
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	550,608.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,608.52
	TOTAL COSTS	4,728,919.89	0.00	536,250.99	0.00	700,639.33	2,666,604.83	14,401,162.39	0.00	23,033,577.43
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,797,336.71	0.00	384,898.17	0.00	5,300.00	872,208.25	6,805,849.10		9,865,592.23
2000-2999	Classified Salaries	573,673.14	0.00	0.00	0.00	0.00	13,741.10	63,500.00		650,914.24
3000-3999	Employee Benefits	1,060,217.74	0.00	149,852.82	0.00	9,122.71	371,251.25	2,973,837.94		4,564,282.46
4000-4999	Books and Supplies	86,210.20	0.00	0.00	0.00	7,692.64	16,961.24	49,220.00		160,084.08
5000-5999	Services and Other Operating Expenditures	459,790.63	0.00	1,500.00	0.00	2,260.00	517,943.00	579,173.36		1,560,666.99
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	3,977,228.42	0.00	536,250.99	0.00	24,375.35	1,792,104.84	10,471,580.40	0.00	16,801,540.00
7310	Transfers of Indirect Costs	373,442.69	0.00	0.00	0.00	0.00	0.00	0.00		373,442.69
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	373,442.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,442.69
	TOTAL BEFORE OBJECT 8980	4,350,671.11	0.00	536,250.99	0.00	24,375.35	1,792,104.84	10,471,580.40	0.00	17,174,982.69
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									2,633,434.97
										19,808,417.66

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	1,501,506.19	0.00	0.00	0.00	5,300.00	0.00	458,890.89		1,965,697.08
2000-2999	Classified Salaries	472,060.43	0.00	0.00	0.00	0.00	13,741.10	50,000.00		535,801.53
3000-3999	Employee Benefits	823,097.22	0.00	0.00	0.00	1,070.71	3,777.88	179,455.43		1,007,401.24
4000-4999	Books and Supplies	60,241.65	0.00	0.00	0.00	0.00	0.00	200.00		60,441.65
5000-5999	Services and Other Operating Expenditures	201,930.00	0.00	0.00	0.00	0.00	0.00	0.00		201,930.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,058,835.49	0.00	0.00	0.00	6,370.71	17,518.98	688,546.32	0.00	3,771,271.50
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	3,058,835.49	0.00	0.00	0.00	6,370.71	17,518.98	688,546.32	0.00	3,771,271.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									2,633,434.97
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)									7,998,578.45
	TOTAL COSTS									14,403,284.92

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,813,119.12	0.00	390,548.16	0.00	195,551.47	872,735.17	6,539,983.94		9,811,937.86
2000-2999	Classified Salaries	508,186.27	0.00	0.00	0.00	247,940.36	560,019.37	2,280,835.65		3,596,981.65
3000-3999	Employee Benefits	1,021,911.50	0.00	156,810.73	0.00	190,289.24	607,937.53	4,020,684.25		5,997,633.25
4000-4999	Books and Supplies	95,393.33	0.00	0.00	0.00	3,198.93	13,594.46	46,489.76		158,676.48
5000-5999	Services and Other Operating Expenditures	415,302.06	0.00	0.00	0.00	371.07	515,722.16	436,443.69		1,367,838.98
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	3,853,912.28	0.00	547,358.89	0.00	637,351.07	2,570,008.69	13,324,437.29	0.00	20,933,068.22
7310	Transfers of Indirect Costs	950,483.98	0.00	0.00	0.00	0.00	0.00	0.00		950,483.98
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)	1,865,898.58	0.00	0.00	0.00	0.00	0.00	0.00		1,865,898.58
	Total Indirect Costs	950,483.98	0.00	0.00	0.00	0.00	0.00	0.00		950,483.98
	TOTAL COSTS	4,804,396.26	0.00	547,358.89	0.00	637,351.07	2,570,008.69	13,324,437.29	0.00	21,883,552.20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	99,007.22	0.00	0.00	0.00	190,428.77	0.00	67,943.76		357,379.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	242,381.86	523,560.45	2,262,196.69		3,028,139.00
3000-3999	Employee Benefits	26,850.96	0.00	0.00	0.00	169,725.13	210,462.60	1,127,131.58		1,534,170.27
4000-4999	Books and Supplies	12,390.11	0.00	0.00	0.00	407.26	167.10	406.32		13,370.79
5000-5999	Services and Other Operating Expenditures	46,805.26	0.00	0.00	0.00	0.00	0.00	1,729.04		48,534.30
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	185,053.55	0.00	0.00	0.00	602,943.02	734,190.15	3,459,407.39	0.00	4,981,594.11
7310	Transfers of Indirect Costs	293,270.37	0.00	0.00	0.00	0.00	0.00	0.00		293,270.37
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	293,270.37	0.00	0.00	0.00	0.00	0.00	0.00		293,270.37
	TOTAL BEFORE OBJECT 8980	478,323.92	0.00	0.00	0.00	602,943.02	734,190.15	3,459,407.39	0.00	5,274,864.48
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									2,346,685.81
										2,928,178.67

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	1,714,111.90	0.00	390,548.16	0.00	5,122.70	872,735.17	6,472,040.18		9,454,558.11
2000-2999	Classified Salaries	508,186.27	0.00	0.00	0.00	5,558.50	36,458.92	18,638.96		568,842.65
3000-3999	Employee Benefits	995,060.54	0.00	156,810.73	0.00	20,564.11	397,474.93	2,893,552.67		4,463,462.98
4000-4999	Books and Supplies	83,003.22	0.00	0.00	0.00	2,791.67	13,427.36	46,083.44		145,305.69
5000-5999	Services and Other Operating Expenditures	368,496.80	0.00	0.00	0.00	371.07	515,722.16	434,714.65		1,319,304.68
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,668,858.73	0.00	547,358.89	0.00	34,408.05	1,835,818.54	9,865,029.90	0.00	15,951,474.11
7310	Transfers of Indirect Costs	657,213.61	0.00	0.00	0.00	0.00	0.00	0.00		657,213.61
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)	657,213.61	0.00	0.00	0.00	0.00	0.00	0.00		657,213.61
	Total Indirect Costs	4,326,072.34	0.00	547,358.89	0.00	34,408.05	1,835,818.54	9,865,029.90	0.00	16,608,687.72
8980	TOTAL BEFORE OBJECT 8980	1,865,898.58								1,865,898.58
	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	1,437,715.30	0.00	9,802.56	0.00	5,122.70	27,825.08	374,352.69		1,854,818.33
2000-2999	Classified Salaries	429,937.17	0.00	0.00	0.00	5,558.50	36,458.92	18,638.96		490,593.55
3000-3999	Employee Benefits	710,630.07	0.00	1,728.28	0.00	2,040.11	13,295.69	121,176.48		848,870.63
4000-4999	Books and Supplies	51,408.04	0.00	0.00	0.00	1,261.88	49.26	0.00		52,719.18
5000-5999	Services and Other Operating Expenditures	114,082.67	0.00	0.00	0.00	0.00	238.60	268.93		114,600.20
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	2,743,783.25	0.00	11,530.84	0.00	13,983.19	77,867.55	514,437.06	0.00	3,361,601.89
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
8980	TOTAL BEFORE OBJECT 8980	2,743,783.25	0.00	11,530.84	0.00	13,983.19	77,867.55	514,437.06	0.00	3,361,601.89
	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)									2,346,685.81
TOTAL COSTS										
										7,493,569.15
										13,201,876.65

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	23,033,577.43		
b. Less: Expenditures paid from federal sources	3,225,159.77		
c. Expenditures paid from state and local sources	19,808,417.66	20,821,272.11	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(1,865,898.58)	
		18,955,373.53	
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	19,808,417.66	18,955,373.53	853,044.13

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

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	23,033,577.43		
b. Less: Expenditures paid from federal sources	3,225,160		
c. Expenditures paid from state and local sources	19,808,417.66	20,821,272.11	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		(1,865,898.58)	
		18,955,373.53	
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	19,808,417.66	18,955,373.53	
d. Special education unduplicated pupil count	1549	1549	
e. Per capita state and local expenditures (A2c/A2d)	12,787.87	12,237.17	550.70

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 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,403,284.92	13,201,876.85	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>13,201,876.85</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,403,284.92</u>	<u>13,201,876.85</u>	<u>1,201,408.07</u>

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

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	14,403,284.92	13,201,876.85	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>13,201,876.85</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,403,284.92</u>	<u>13,201,876.85</u>	<u>1,201,408.07</u>
b. Special education unduplicated pupil count	<u>1,549</u>	<u>1,549</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,298.44</u>	<u>8,522.84</u>	<u>775.60</u>

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

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Unaudited Actuals
2017-18 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

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

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

INTRAFFD-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) - All applicable objects should have a positive balance by

resource, by fund.

PASSED

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
13	0000	-695.80

Explanation: Year end adjustment to adjust cash to reflect the Fair Market Investment as of 6/30/2018

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.

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Unaudited Actuals
2018-19 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.

CAT Forms

FEDERAL PROGRAM NAME	Title I, A	Title I, D	Migrant	Migrant	Migrant	Spec. Ed. IDEA	Spec. Ed. IDEA	Spec. Ed. IDEA
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.01	84.01	84.027	84.173	84.027A
RESOURCE CODE	3010	3025	3060	3061	3061	3310	3315	3320
REVENUE OBJECT	8290	8290	8285	8285	8285	8181	8182	8182
LOCAL DESCRIPTION (if any)	Basic Grant	Local Delinquent	Regular	Summer	Summer	Basic Grant	Sec 619	Sec 611
AWARD								
1. Prior Year Carryover	708,361.29	22,892.59						
2. a. Current Year Award	5,023,017.00		25,396.00	20,265.00	20,265.00	2,438,099.00	63,541.00	198,111.00
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)	5,023,017.00	0.00	25,396.00	20,265.00	20,265.00	2,438,099.00	63,541.00	198,111.00
3. Required Matching Funds/Other						1,920,552.60	60,965.90	365,167.31
4. Total Available Award	5,731,378.29	22,892.59	25,396.00	20,265.00	20,265.00	4,358,651.60	124,506.90	563,278.31
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year		4,410.65						
6. Cash Received in Current Year	4,651,621.29	9,050.00	6,918.04	188.95	188.95	1,920,552.60	60,965.90	365,167.31
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	4,651,621.29	13,460.65	6,918.04	188.95	188.95	1,920,552.60	60,965.90	365,167.31
EXPENDITURES								
9. Donor-Authorized Expenditures	4,902,879.12	9,073.64	17,234.58	15,389.97	15,389.97	4,358,651.60	124,506.90	563,278.31
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,902,879.12	9,073.64	17,234.58	15,389.97	15,389.97	4,358,651.60	124,506.90	563,278.31
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(251,257.83)	4,387.01	(10,316.54)	(15,201.02)	(15,201.02)	(2,438,099.00)	(63,541.00)	(198,111.00)
a. Unearned Revenue		4,387.01						
b. Accounts Payable								
c. Accounts Receivable	251,257.83	0.00	10,316.54	15,201.02	15,201.02	2,438,099.00	63,541.00	198,111.00
14. Unused Grant Award Calculation (line 4 minus line 9)	828,499.17	13,818.95	8,161.42	4,875.03	4,875.03	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	828,499.17	9,431.94						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,902,879.12	9,073.64	17,234.58	15,389.97	15,389.97	2,438,099.00	63,541.00	198,111.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Voc. & Applied Tech. Secondary	Vocational Programs	Adult Basic Education & ESL	Secondary Education	English Literacy & Civics Ed.	Title II, A	Title III,
	84.048 3550 8290 Perkins Sec 131	84.048 3555 8290 Ad. Ed. Fund 1100	84.002A 3905 8290 Ad. Ed. Fund 1100	84.002 3913 8290 Ad. Ed. Fund 1100	84.002A 3926 8290 Ad. Ed. Fund 1100	84.367 4035 8290 Imp Teacher Quality	84.365 4201 8290 Immigrant Ed.
1. Prior Year Carryover							
2. a. Current Year Award	138,649.00	45,000.00	130,080.00	111,238.00	47,250.00	217,543.83	14,962.47
b. Transferability (ESSA)						612,836.00	40,991.00
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	138,649.00	45,000.00	130,080.00	111,238.00	47,250.00	612,836.00	40,991.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	138,649.00	45,000.00	130,080.00	111,238.00	47,250.00	830,379.83	55,953.47
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,450.32	10,455.69	0.00	0.00	0.00	576,542.83	32,704.47
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,450.32	10,455.69	0.00	0.00	0.00	576,542.83	32,704.47
EXPENDITURES							
9. Donor-Authorized Expenditures	133,340.72	45,000.00	130,080.00	111,238.00	47,250.00	443,332.23	30,020.10
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	133,340.72	45,000.00	130,080.00	111,238.00	47,250.00	443,332.23	30,020.10
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(126,890.40)	(34,544.31)	(130,080.00)	(111,238.00)	(47,250.00)	133,210.60	2,684.37
a. Unearned Revenue						133,210.60	2,684.37
b. Accounts Payable							
c. Accounts Receivable	126,890.40	34,544.31	130,080.00	111,238.00	47,250.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	5,308.28	0.00	0.00	0.00	0.00	387,047.60	25,933.37
15. If Carryover is allowed, enter line 14 amount here						253,837.00	23,249.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	133,340.72	45,000.00	130,080.00	111,238.00	47,250.00	443,332.23	30,020.10

Central Unified
 Fresno County
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title III	TOTAL
FEDERAL CATALOG NUMBER	84.365	
RESOURCE CODE	4203	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	LEP	
AWARD		
1. Prior Year Carryover	79,959.55	1,043,719.73
2. a. Current Year Award	194,447.00	9,088,920.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	194,447.00	9,088,920.00
3. Required Matching Funds/Other	10,546.00	2,357,231.81
4. Total Available Award	284,952.55	12,489,871.54
(sum lines 1, 2d, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	14,572.55	18,983.20
6. Cash Received in Current Year	134,571.00	5,428,502.59
7. Contributed Matching Funds		2,346,685.81
8. Total Available (sum lines 5, 6, & 7)	149,143.55	7,794,171.60
EXPENDITURES		
9. Donor-Authorized Expenditures	208,818.14	11,140,093.31
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	208,818.14	11,140,093.31
12. Amounts Included in Line 6 above for Prior Year Adjustments	10,546.00	10,546.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(49,128.59)	(3,335,375.71)
a. Unearned Revenue		140,281.98
b. Accounts Payable		0.00
c. Accounts Receivable	49,128.59	3,475,657.69
14. Unused Grant Award Calculation (line 4 minus line 9)	76,134.41	1,349,778.23
15. If Carryover is allowed, enter line 14 amount here	76,134.41	1,191,151.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	198,272.14	8,782,861.50

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

STATE PROGRAM NAME	State Preschool	Career Technical Education Incentive	Special Education	Agricultural Vocational Incentive	TOTAL
RESOURCE CODE	6105	6387	6520	7010	
REVENUE OBJECT	8530	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Child Dev Fund 1200	CTE	Workability		
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	904,017.00	663,423.10	15,379.00	30,847.00	1,613,666.10
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	904,017.00	663,423.10	15,379.00	30,847.00	1,613,666.10
3. Required Matching Funds/Other				31,449.99	31,449.99
4. Total Available Award (sum lines 1, 2c, & 3)	904,017.00	663,423.10	15,379.00	62,296.99	1,645,116.09
REVENUES					
5. Unearned Revenue Deferred from Prior Year		252,973.33			252,973.33
6. Cash Received in Current Year	694,281.85	663,423.10		30,847.00	1,388,551.95
7. Contributed Matching Funds				31,449.99	31,449.99
8. Total Available (sum lines 5, 6, & 7)	694,281.85	916,396.43	0.00	62,296.99	1,672,975.27
EXPENDITURES					
9. Donor-Authorized Expenditures	864,894.76	689,173.19	15,378.50	62,296.99	1,631,743.44
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	864,894.76	689,173.19	15,378.50	62,296.99	1,631,743.44
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)	(170,612.91)	227,223.24	(15,378.50)	0.00	41,231.83
a. Unearned Revenue		227,223.24			227,223.24
b. Accounts Payable	170,612.91		15,378.50		0.00
c. Accounts Receivable		(25,750.09)	0.50		185,991.41
14. Unused Grant Award Calculation (line 4 minus line 9)	39,122.24				13,372.65
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)	864,894.76	689,173.19	15,378.50	30,847.00	1,600,293.45

LOCAL PROGRAM NAME	CalWorks	State Water Resource WAC Well	Microsoft Settlement K-12 Voucher	ROP	State Water Resource WAC Bottled Water	State Water Resource Well Bottle Water	TOTAL
RESOURCE CODE	9010	9018	9019	9023	9026	9036	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Adult Fund 1100						
AWARD							
1. Prior Year Carryover						73.46	73.46
2. a. Current Year Award	126,015.00	581,080.00	34,683.52	147,070.00	12,616.10		901,464.62
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	126,015.00	581,080.00	34,683.52	147,070.00	12,616.10	0.00	901,464.62
3. Required Matching Funds/Other				377,134.63		40,788.81	417,923.44
4. Total Available Award (sum lines 1, 2c, & 3)	126,015.00	581,080.00	34,683.52	524,204.63	12,616.10	40,862.27	1,319,461.52
REVENUES							
5. Unearned Revenue Deferred from Prior Year						73.46	73.46
6. Cash Received in Current Year	88,949.85	(656,046.13)		147,070.00			(420,026.28)
7. Contributed Matching Funds				377,134.63			377,134.63
8. Total Available (sum lines 5, 6, & 7)	88,949.85	(656,046.13)	0.00	524,204.63	0.00	73.46	(42,818.19)
EXPENDITURES							
9. Donor-Authorized Expenditures	126,015.00	186,139.24	34,146.00	524,204.63	6,297.09	40,862.27	917,664.23
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	126,015.00	186,139.24	34,146.00	524,204.63	6,297.09	40,862.27	917,664.23
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)	(37,065.15)	(842,185.37)	(34,146.00)	0.00	(6,297.09)	(40,788.81)	(960,482.42)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable	37,065.15	842,185.37	34,146.00		6,297.09	40,788.81	960,482.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	394,940.76	537.52	0.00	6,319.01	0.00	401,797.29
15. If Carryover is allowed, enter line 14 amount here		394,940.76	537.52		6,319.01		401,797.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	126,015.00	186,139.24	34,146.00	147,070.00	6,297.09	40,862.27	540,529.60

FEDERAL PROGRAM NAME	Medical Billing	Federal Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.55	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	201,545.10	2,733,090.55	2,934,635.65
2. a. Current Year Award	239,428.17	6,881,586.85	7,121,015.02
b. Other Adjustments		1,130,348.84	1,130,348.84
c. Adj Curr Yr Award (sum lines 2a & 2b)	239,428.17	8,011,935.69	8,251,363.86
3. Required Matching Funds/Other (sum lines 2a & 2b)			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	440,973.27	10,745,026.24	11,185,999.51
REVENUES			
5. Cash Received in Current Year	239,428.17	8,011,935.69	8,251,363.86
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
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	239,428.17	8,011,935.69	8,251,363.86
EXPENDITURES			
10. Donor-Authorized Expenditures	225,222.34	8,776,545.22	9,001,767.56
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	225,222.34	8,776,545.22	9,001,767.56
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	215,750.93	1,968,481.02	2,184,231.95

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

STATE PROGRAM NAME	State Child Nutrition	CA Clean Energy Jobs Act	Educator Effectivness	Lottery	Special Education	Mental Health/One Time/NPS	Adult Education Block grant
RESOURCE CODE	5310	6230	6264	6300	6500	6512	6391
REVENUE OBJECT	8520	8590	8590	8560	8792	8590	8590
LOCAL DESCRIPTION (if any)	State Reimb	Prop 39		Inst. Material		Mental Health	Audit Fund 1100
AWARD							
1. Prior Year Restricted Ending Balance		1,556,039.23	667,816.67	241,915.76	0.00	595,699.47	352,385.88
2. a. Current Year Award	516,162.79	889,333.00		944,207.52	4,848,985.00	471,669.25	821,593.00
b. Other Adjustments					0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	516,162.79	889,333.00	0.00	944,207.52	4,848,985.00	471,669.25	821,593.00
3. Required Matching Funds/Other					7,493,589.15		
4. Total Available Award (sum lines 1, 2c, & 3)	516,162.79	2,445,372.23	667,816.67	1,186,123.28	12,342,574.15	1,067,368.72	1,173,978.88
REVENUES							
5. Cash Received in Current Year	435,862.10	703,161.00		664,191.20	4,726,587.00	411,923.25	821,593.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	80,300.69	186,172.00	0.00	280,016.32	122,398.00	59,746.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	80,300.69	186,172.00	0.00	280,016.32	122,398.00	59,746.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	516,162.79	889,333.00	0.00	944,207.52	4,848,985.00	471,669.25	821,593.00
EXPENDITURES							
10. Donor-Authorized Expenditures	516,162.79	445,681.00	667,816.67	817,347.58	12,342,574.15	706,908.91	919,021.01
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	516,162.79	445,681.00	667,816.67	817,347.58	12,342,574.15	706,908.91	919,021.01
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,999,691.23	0.00	368,775.70	0.00	360,459.81	254,957.87

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

STATE PROGRAM NAME	College Readiness Block Grant	AB86 Ad. State Block Grant	TOTAL
RESOURCE CODE	7338	9029	
REVENUE OBJECT	8590	8699	
LOCAL DESCRIPTION (if any)		Adult Fund 1100	
AWARD			
1. Prior Year Restricted Ending Balance	385,016.00	795.08	3,799,668.09
2. a. Current Year Award			8,491,950.56
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	8,491,950.56
3. Required Matching Funds/Other			7,493,589.15
4. Total Available Award (sum lines 1, 2c, & 3)	385,016.00	795.08	19,785,207.80
REVENUES			
5. Cash Received in Current Year			7,763,317.55
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	728,633.01
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	728,633.01
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	8,491,950.56
EXPENDITURES			
10. Donor-Authorized Expenditures	184,498.77	795.08	16,600,805.96
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	184,498.77	795.08	16,600,805.96
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	200,517.23	0.00	3,184,401.84

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

LOCAL PROGRAM NAME	California SUMS Initiative Grant	Kaiser Parent Resource Center Grant	Kaiser Vision Epi Pen Training	Kaiser CPR FA Training	Kaiser School Filtered Water Stations	Kaiser Healthy Kids#1	Kaiser Healthy Kids#2
RESOURCE CODE	9013	9020	9021	9022	9024	9029	9030
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		4,643.10	108.58	241.65		795.08	533.24
2. a. Current Year Award	25,000.00				54,737.10		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	0.00	0.00	0.00	54,737.10	0.00	0.00
3. Required Matching Funds/Other		882.80					
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	5,525.90	108.58	241.65	54,737.10	795.08	533.24
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	25,000.00	0.00	0.00	0.00	54,737.10	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	25,000.00	0.00	0.00	0.00	54,737.10	0.00	0.00
8. Contributed Matching Funds		882.80					
9. Total Available (sum lines 5, 7c, & 8)	25,000.00	882.80	0.00	0.00	54,737.10	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,793.71	5,525.90			41,632.63	795.08	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,793.71	5,525.90	0.00	0.00	41,632.63	795.08	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	18,206.29	0.00	108.58	241.65	13,104.47	0.00	533.24

LOCAL PROGRAM NAME	Kaiser School Health Project	SCCD Dual Enrollment	Ongoing & Major Maintenance	TOTAL
RESOURCE CODE	9032	9039	8150	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	62,191.68			68,513.33
2. a. Current Year Award		10,638.00	1,352.97	91,728.07
b. Other Adjustments				0.00
c. Adj Curr Yr Award	0.00	10,638.00	1,352.97	91,728.07
(sum lines 2a & 2b)			4,693,000.00	4,693,882.80
3. Required Matching Funds/Other				
4. Total Available Award	62,191.68	10,638.00	4,694,352.97	4,854,124.20
(sum lines 1, 2c, & 3)				
REVENUES				
5. Cash Received in Current Year			1,352.97	1,352.97
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable	0.00	10,638.00	0.00	90,375.10
(line 2c minus lines 5 & 6)				
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable	0.00	10,638.00	0.00	90,375.10
(line 7a minus line 7b)				
8. Contributed Matching Funds			4,693,000.00	4,693,882.80
9. Total Available	0.00	10,638.00	4,694,352.97	4,785,610.87
(sum lines 5, 7c, & 8)				
EXPENDITURES				
10. Donor-Authorized Expenditures	33,054.78		4,694,352.97	4,782,155.07
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures	33,054.78	0.00	4,694,352.97	4,782,155.07
(line 10 plus line 11)				
RESTRICTED ENDING BALANCE				
13. Current Year	29,136.90	10,638.00	0.00	71,969.13
(line 4 minus line 10)				

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	1,813,119.12	0.00	390,548.16	0.00	195,551.47	872,735.17	6,539,983.94		9,811,937.86
2000-2999	Classified Salaries	508,186.27	0.00	0.00	0.00	247,940.36	560,019.37	2,280,835.65		3,596,981.65
3000-3999	Employee Benefits	1,021,911.50	0.00	156,810.73	0.00	190,289.24	607,937.53	4,020,684.25		5,997,633.25
4000-4999	Books and Supplies	95,393.33	0.00	0.00	0.00	3,198.93	13,594.46	46,489.76		158,676.48
5000-5999	Services and Other Operating Expenditures	415,302.06	0.00	0.00	0.00	371.07	515,722.16	436,443.69		1,367,838.98
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	3,853,912.28	0.00	547,358.89	0.00	637,351.07	2,570,008.69	13,324,437.29	0.00	20,933,068.22
7310	Transfers of Indirect Costs	950,483.98	0.00	0.00	0.00	0.00	0.00	0.00		950,483.98
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	1,865,898.58	0.00	0.00	0.00	0.00	0.00	0.00		1,865,898.58
	Total Indirect Costs and PCR Allocations	2,816,382.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,816,382.56
	TOTAL COSTS	6,670,294.84	0.00	547,358.89	0.00	637,351.07	2,570,008.69	13,324,437.29	0.00	23,749,450.78
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	99,007.22	0.00	0.00	0.00	190,428.77	0.00	67,943.76		357,379.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	242,381.86	523,560.45	2,262,196.69		3,028,139.00
3000-3999	Employee Benefits	26,850.96	0.00	0.00	0.00	169,725.13	210,462.60	1,127,131.58		1,534,170.27
4000-4999	Books and Supplies	12,390.11	0.00	0.00	0.00	407.26	167.10	406.32		13,370.79
5000-5999	Services and Other Operating Expenditures	46,805.26	0.00	0.00	0.00	0.00	0.00	1,729.04		48,534.30
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	185,053.55	0.00	0.00	0.00	602,943.02	734,190.15	3,459,407.39	0.00	4,981,594.11
7310	Transfers of Indirect Costs	293,270.37	0.00	0.00	0.00	0.00	0.00	0.00		293,270.37
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	293,270.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,270.37
	TOTAL BEFORE OBJECT 8980	478,323.92	0.00	0.00	0.00	602,943.02	734,190.15	3,459,407.39	0.00	5,274,864.48
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									2,346,685.81
										2,928,178.67

Government-Wide Reports

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

10 73965 0000000
Form ASSET

Central Unified
Fresno County

	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	20,993,626.30		20,993,626.30	20,219,706.88	2,292,866.19	38,920,466.99
Total capital assets not being depreciated	39,810,160.68	0.00	39,810,160.68	20,219,706.88	2,292,866.19	57,737,001.37
Capital assets being depreciated:						
Land Improvements	41,647,037.99		41,647,037.99	2,370,368.97		44,017,406.96
Buildings	220,443,411.08		220,443,411.08	3,603,658.37		224,047,069.45
Equipment	35,345,015.78		35,345,015.78	4,793,940.66	967,868.49	39,171,087.95
Total capital assets being depreciated	297,435,464.85	0.00	297,435,464.85	10,767,968.00	967,868.49	307,235,564.36
Accumulated Depreciation for:						
Land Improvements	(8,717,436.34)		(8,717,436.34)	(1,427,606.57)		(10,145,042.91)
Buildings	(75,897,420.52)		(75,897,420.52)	(5,583,200.87)		(81,480,621.39)
Equipment	(15,951,098.24)		(15,951,098.24)	(3,672,388.84)	(949,892.73)	(18,673,594.35)
Total accumulated depreciation	(100,565,955.10)	0.00	(100,565,955.10)	(10,683,196.28)	(949,892.73)	(110,299,258.65)
Total capital assets being depreciated, net	196,869,509.75	0.00	196,869,509.75	84,771.72	17,975.76	196,936,305.71
Governmental activity capital assets, net	236,679,670.43	0.00	236,679,670.43	20,304,478.60	2,310,841.95	254,673,307.08
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
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	125,320,680.00		125,320,680.00	1,427,520.00	3,705,000.00	123,043,200.00	4,585,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	20,901,002.00		20,901,002.00	6,110,000.00	9,004,474.00	18,006,528.00	1,929,149.00
Capital Leases Payable	20,301,992.00		20,301,992.00	2,120,384.00	3,868,995.00	18,553,381.00	3,222,679.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,225,505.00		10,225,505.00		674,773.00	9,550,732.00	687,900.00
Net Pension Liability	109,535,142.00	22,859,000.00	132,394,142.00	26,183,858.00		158,578,000.00	
Total/Net OPEB Liability	16,180,268.00	16,489,634.00	32,669,902.00	2,616,917.00	1,298,882.00	33,987,937.00	
Compensated Absences Payable	673,784.55	0.26	673,784.81	21,013.88	205,498.03	489,300.66	
Governmental activities long-term liabilities	303,138,373.55	39,348,634.26	342,487,007.81	38,479,692.88	18,757,622.03	362,209,078.66	10,424,728.00
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	367,858.00	111,000.00	478,858.00	73,142.00		552,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	367,858.00	111,000.00	478,858.00	73,142.00	0.00	552,000.00	0.00

Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Funds 01-57, except where indicated									
Assets									
Cash		9110-9140	39,344,863.44	394,237.02	83,711.95	1,905,492.23	901,697.76	15,993,976.62	3,305,814.56
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	6,054,468.18	502,628.32	171,326.61	1,197,915.50	5,953.47	140,160.50	15,730.06
Due from Other Funds		9310	528,834.11	32,568.12	0.00	9,030.59	19,892.14	0.00	1,526.34
Stores		9320	3,720.14	0.00	0.00	82,776.53	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									
Deferred Outflows of Resources - OPEB only									
Deferred Outflows of Resources - other									
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9620	8,174,756.32	96,127.41	20,093.97	142,448.71	33,082.84	1,290,688.78	695,778.50
Current Loans		9610	61,530.76	15,737.41	18,612.33	456,800.74	0.00	0.00	5,263.15
Unearned Revenue		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9650	529,995.00	0.00	0.00	0.00	0.00	0.00	560,619.94
State 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 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							
Deferred Inflows of Resources - OPEB only				9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	37,165,603.79	817,568.64	216,332.26	2,595,965.40	894,460.53	14,843,448.34	2,061,409.37							

Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	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
Assets								
		Funds 01-57, except where indicated						
Cash		9110-9140	1,013,282.05	2,175,029.00	6,366,235.12	71,484,340		71,484,340
Investments		9150	0.46	0.00	0.00	0		0
Receivables		9200-9290	6,810.60	3,395.64	31,956.06	8,130,345		8,130,345
Due from Other Funds		9310	0.00	0.00	0.00	591,851		591,851
Stores		9320	0.00	0.00	0.00	86,497		86,497
Prepays		9330	0.00	0.00	0.00	0		0
Other Current Assets		9340	0.00	0.00	0.00	0		0
Land		9410					18,816,534	18,816,534
Land Improvements		9420					41,647,037	41,647,037
Accumulated Depreciation - Land Improvements		9425					(8,717,436)	(8,717,436)
Buildings		9430					220,443,410	220,443,410
Accumulated Depreciation - Buildings		9435					(75,897,421)	(75,897,421)
Equipment		9440					35,345,017	35,345,017
Accumulated Depreciation - Equipment		9445					(15,951,098)	(15,951,098)
Work in Progress		9450					20,993,626	20,993,626
Deferred Outflows of Resources - pensions only		9490					29,871,755	29,871,755
Deferred Outflows of Resources - OPEB only		9490					0	0
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0	7,289,463	7,289,463
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599,						
Due to Other Funds		9610	0.00	0.00	0.00	10,452,977		10,452,977
Current Loans		9640	0.00	0.00	0.00	557,944		557,944
Unearned Revenue		9650	0.00	0.00	0.00	0		0
General Obligation Bonds Payable		9661				1,090,615		1,090,615
State School Building Loan Payable		9662				125,320,680		125,320,680
Net Pension Liability (Asset)		9663				0		0
Total/Net OPEB Liability		9664				132,394,142		132,394,142
Compensated Absences Payable		9665				32,669,902		32,669,902
COPs Payable		9666				673,785		673,785
Capital Leases Payable		9667				20,901,002		20,901,002
Lease Revenue Bonds Payable		9668				20,301,992		20,301,992
Other General Long-Term Debt		9669				0		0
Deferred Inflows of Resources - pensions only		9690					10,225,505	10,225,505
							5,573,608	5,573,608

Unaudited Actuals
2017--18 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource		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
	Function	Object		County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds					
Deferred Inflows of Resources - OPEB only		9690		0.00	0.00	0.00				0	0	0
Deferred Inflows of Resources - other		9690		0.00	0.00	0.00				0	0	0
Fund Balance / Net Position		979Z		1,020,092.81	2,178,424.64	6,398,191.18	68,191,497			68,191,497	(74,219,929)	(6,028,432)

	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	17,248,994.13	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	17,679.33	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, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	131,410,797.15	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	(84,298.81)	4,282.63	1,004.82	(695.80)	16,325.02	182,674.92	(2,797.07)
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,654,271.47	0.00	0.00	0.00	2,569.69	119,218.87	2,893,959.10
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	561,821.57	0.00	0.00	610,569.55	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	22,960,547.78	1,382,129.33	872,958.14	7,845,611.66	0.00	0.00	0.00
Capital Grants and Contributions	0000-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction	1000-1999		8545	98,783,099.46	970,244.57	681,725.05	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration	2000-2999, except 2420, 2700		1000-7999	5,851,961.66	86,085.58	146,819.77	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420		1000-7999	1,685,837.05	9,983.46	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700		1000-7999	9,310,140.25	428,155.53	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						
General Revenues												
Taxes and Subventions:												
Taxes Levied for General Purposes	0000-9999		8020-8079, 8087	0.00	0.00	0.00	0.00	0.00	17,248,994	17,248,994		
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	9,417,633.06			9,417,633	9,417,633		
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	17,679	17,679		
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	131,410,797	131,410,797		
Interest and Investment Earnings	0000-1999		8660-8662	(3,510.97)	(30,699.36)	(29,097.21)			53,188	53,188		
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0	0		
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8676-8710	0.00	0.00	0.00	0.00	0.00	5,670,019	5,670,019		
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	1,172,391	1,172,391		
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8567-8590, 8660-8662, 8698, 8780-8799	0.00	0.00	0.00	0.00	0.00	33,061,247	33,061,247		
Capital Grants and Contributions	6200		8545, 8660-8662 8590, 8660-8662	1,502,290.00	0.00	0.00	0.00	0.00	1,502,290	1,502,290		
Expenditures												
Instruction			1000-1999	0.00	0.00	0.00	0.00	0.00	100,435,069	100,435,069		
Instruction - Related Services:												
Instructional Supervision and Administration			2000-2999, except 2420, 2700	0.00	0.00	0.00	0.00	0.00	6,084,867	6,084,867		
Instructional Library, Media and Technology			2420	0.00	0.00	0.00	0.00	0.00	1,695,821	1,695,821		
School Site Administration			2700	0.00	0.00	0.00	0.00	0.00	9,738,296	9,738,296		

	Resource		Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Pupil Services:											
Home-To-School Transportation		3600	1000-7999		7,482,297.88	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999		462.30	0.00	0.00	8,641,815.06	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999		13,775,913.67	4,981.16	0.00	0.00	0.00	0.00	0.00
General Administration:											
Centralized Data Processing		7700	1000-7999		2,430,855.62	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999		6,621,887.42	40,900.32	50,262.79	452,134.26	0.00	0.00	218,067.67
Plant Services		8000-8999, except 8500	1000-7999		18,071,610.49	0.00	0.00	0.00	163,491.21	19,942.60	156,197.20
Facility Acquisition and Construction		8500	1000-7999		762,863.31	10,815.20	0.00	0.00	3,013,232.40	15,492,583.72	3,000,316.61
Ancillary Services		4000-4999	1000-7999		2,842,705.98	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999		392,414.93	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999		13.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:											
Transfers Between Agencies		9200	7110-7299		1,794,601.23	0.00	0.00	0.00	0.00	0.00	0.00
			7431-7439, except 7434 and 7436								
Debt Service - Principal		9100, 9101			5,286,633.18	0.00	0.00	0.00	0.00	0.00	7,586,835.88
Debt Service - Interest		9100, 9102	7434, 7438		610,097.69	0.00	0.00	0.00	0.00	0.00	99,842.53
			5400, 5450, 5800, 7699								
Debt Service - Issuance Costs and Discounts		9100, 9103			0.00	0.00	0.00	0.00	0.00	0.00	164,912.53
All Other Outgo			1000-6999, except 5400, 5450, and 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											
Interfund Transfers Out		9300	8910-8929		0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
			7600-7629		2,710,127.62	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973		1,427,153.61	0.00	0.00	0.00	0.00	0.00	6,800,284.24
Proceeds from Disposal of Capital Assets			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			7651-7659		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200			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	0.00	0.00	0.00	0.00	7,482,298	7,482,298	
Food Services		3700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	8,642,277	8,642,277	
All Other Pupil Services		3000-3999, except 3600, 3700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	13,780,895	13,780,895	
General Administration:													
Centralized Data Processing		7700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	2,430,856	2,430,856	
All Other General Administration		7100-7699		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	7,383,252	7,383,252	
Plant Services		8000-8999, except 8500		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	18,411,242	18,411,242	
Facility Acquisition and Construction		8500		1000-7999	534,681.76	0.00	0.00	0.00	0.00	0.00	22,814,493	22,814,493	
Ancillary Services		4000-4999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	2,842,706	2,842,706	
Community Services		5000-5999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	392,415	392,415	
Enterprise Activities		6000-6999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	13	13	
Other Outgo:													
Transfers Between Agencies		9200		7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	1,794,601	1,794,601	
Debt Service - Principal		9100, 9101		7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	3,705,000.00	0.00	16,578,469	16,578,469	
Debt Service - Interest		9100, 9102		7434, 7438	0.00	0.00	0.00	0.00	4,082,571.22	0.00	4,792,511	4,792,511	
Debt Service - Issuance Costs and Discounts		9100, 9103		5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	278,486.51	0.00	443,399	443,399	
All Other Outgo		9100-9300		1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
Depreciation (Unallocated)		0000		6900	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
Other Financing Sources and Uses													
Interfund Transfers In													
Interfund Transfers Out		9300		8910-8929	0.00	2,209,124.00	0.00	0.00	0.00	0.00	2,709,124	2,709,124	
Proceeds from Long-Term Debt				7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	2,710,128	2,710,128	
Proceeds from Disposal of Capital Assets				8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	8,229,438	8,229,438	
All Other Financing Sources				8953	0.00	0.00	0.00	0.00	0.00	0.00	0	0	
All Other Financing Uses				8961-8965, 8979	0.00	0.00	0.00	0.00	291,620.60	0.00	291,621	291,621	
All Other Financing Uses		9200		7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0	0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	71,484,340		2,473,104	CE014		73,957,444
Investments			9150	0		0	CE014		0
Receivables			9200-9290	8,130,345		25,244	CE014, CE018		8,155,589
Due from Other Funds			9310	591,851		(555,131)	CE014, CE018, CE020		36,720
Stores			9320	86,497		0	CE014		86,497
Prepays			9330	0		0	CE003, CE013, CE014		0
Other Current Assets			9340	0		0	CE014		0
Land			9410	18,816,534		0	CE001, CE004, CE005, CE011, CE014		18,816,534
Land Improvements			9420	41,647,037		2,370,369	CE001, CE004, CE005, CE011, CE014		44,017,406
Accumulated Depreciation - Land Improvements			9425	(8,717,436)		(1,427,607)	CE005, CE012, CE014		(10,145,043)
Buildings			9430	220,443,410		3,603,658	CE001, CE004, CE005, CE011, CE014		224,047,068
Accumulated Depreciation - Buildings			9435	(75,897,421)		(5,583,201)	CE005, CE012, CE014		(81,480,622)
Equipment			9440	35,345,017		3,826,073	CE001, CE004, CE005, CE011, CE014		39,171,090
Accumulated Depreciation - Equipment			9445	(15,951,098)		(2,722,496)	CE005, CE012, CE014		(18,673,594)
Work in Progress			9450	20,993,626		17,926,841	CE001, CE004, CE005, CE011, CE014		38,920,467
Deferred Outflows of Resources - pensions only			9490	29,871,755		33,907,864	CE014, CE023, CE024		63,779,619
Deferred Outflows of Resources - OPEB only			9490	0		1,454,086	CE014, CE021, CE026		1,454,086
Deferred Outflows of Resources - other			9490	7,289,463		(527,796)	CE003, CE013, CE014		6,761,667

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	10,452,977	3,913,111	CE008, CE014, CE018			14,366,088
Due to Other Funds			9610	557,944	(554,882)	CE014, CE018, CE020			3,062
Current Loans			9640	0					0
Unearned Revenue			9650	1,090,615	0	CE014			1,090,615
General Obligation Bonds Payable			9661	125,320,680	(2,277,480)	CE002, CE003, CE008, CE013			123,043,200
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	132,394,142	26,183,858	CE014, CE023			158,578,000
Total/Net OPEB Liability			9664	32,669,902	1,318,035	CE014, CE021			33,987,937
Compensated Absences Payable			9665	673,785	(184,484)	CE009, CE014			489,301
COPs Payable			9666	20,901,002	(2,894,474)	CE002, CE003, CE013, CE014			18,006,528
Capital Leases Payable			9667	20,301,992	(1,748,611)	CE002, CE003, CE013, CE014			18,553,381
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	10,225,505	(674,773)	CE002, CE003, CE010, CE013, CE014, CE022			9,550,732
Deferred Inflows of Resources - pensions only			9680	5,573,808	(652,088)	CE014, CE023			4,921,720
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	(6,028,432)	32,342,796				26,314,364
									0

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes		8020-8079, 8097	17,248,994				17,248,994	
Taxes Levied for Debt Service		8571-8572, 8610-8614	9,417,633				9,417,633	
Taxes Levied for Other Specific Purposes		8575-8576, 8615-8629	17,679				17,679	
Federal and State Aid Not Restricted to Specific Purposes		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	131,410,797	0	CE006, CE007, CE010, CE022		131,410,797	
Interest and Investment Earnings		8660-8662	53,188	20,509	CE006, CE007, CE016		73,697	
Interagency Revenue		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous		8081-8089, 8631-8659, 8663-8676, 8678-8710	5,670,019	23,948,240	CE004, CE005, CE006, CE007, CE010, CE016, CE022		29,618,259	
Program Revenues								
Charges for Services		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,172,391	0	CE005, CE010, CE016, CE022		1,172,391	
Federal		8290, 8587, 8699						
Operating Grants and Contributions		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	33,061,247	1,273,000	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		34,334,247	
Capital Grants and Contributions		8545, 8660-8662	1,502,290	0	CE010, CE022		1,502,290	
Expenditures								
Instruction		1000-7999	100,435,069	1,367,004	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		101,802,073	
Instruction-Related Services:								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	6,084,867	(361,868)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		5,722,979	
Instructional Library, Media and Technology		2420	1,695,621	(3,515)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		1,692,306	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
School Site Administration Pupil Services:	2700	1000-7999	9,739,296	(309,027)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		9,429,269	
Home-To-School Transportation	3600	1000-7999	7,482,298	(1,322,846)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		6,159,452	
Food Services	3700	1000-7999	8,642,277	88,251	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		8,730,528	
All Other Pupil Services General Administration:	3000-3999, except 3600, 3700	1000-7999	13,780,895	(710,684)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		13,070,211	
Centralized Data Processing	7700	1000-7999	2,430,856	(590,388)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		1,840,468	
All Other General Administration	7100-7699	1000-7999	7,383,252	(1,324,811)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		6,058,441	
Plant Services Facility Acquisition and Construction	8000-8999, except 8500	1000-7999	18,411,242	627,993	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		19,039,235	
Ancillary Services	4000-4999	1000-7999	2,842,706	(22,814,493)	CE001			
Community Services	5000-5999	1000-7999	392,415	23,771,807	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		26,614,513	
Enterprise Activities	6000-6999	1000-7999	13	49,308	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026		393,472	
							49,321	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									
Transfers Between Agencies	9200		7110-7299	1,794,601	0	CE016, CE017		1,794,601	
Debt Service - Principal	9100, 9101		7431-7438, except 7434, 7438	16,578,469	(16,578,469)	CE002, CE015			
Debt Service - Interest	9100, 9102		7434, 7438	4,792,511	1,045,491	CE008, CE010, CE013, CE015		5,838,002	
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5600, 7699	443,399	(290,675)	CE003, CE013, CE015		152,724	
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)	0000		6900	0	0	CE012		0	
Other Financing Sources and Uses									
Interfund Transfers In									
Interfund Transfers Out	9300		8910-8929	2,709,124	(2,709,124)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			7600-7629	2,710,128	(2,709,124)	CE016, CE017, CE019		1,004	
Proceeds from Disposal of Capital Assets			8931-8951, 8971-8973 8953	8,229,438	(8,229,438)	CE003		0	
All Other Financing Sources			8961-8965, 8979	291,621	(291,621)	CE005, CE006, CE007		0	
All Other Financing Uses	9200		7651	0		CE003, CE016		0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Unaudited Actuals
2017-18 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

	3,328,311	193,353	15,911	618,693	258,197	229,154	4,848,985
01-57 6512 Special Ed, Mental Health Services	471,669						
01-57 7010 Agricultural Career Technical Education	30,847						
01-57 7690 STRS On-Behalf Pension Contributions	5,733,341						
01-57 8150 Ongoing & Major Maintenance Account	1,353						
01-57 9010 Other Restricted Local	1,133,927						
Total Operating Grants & Contributions (from fund consolidation worksheet)	33,061,247						
Subtotal of Operating Grants and Contributions by function:							
User identification of conversion entries, adjustments, and rounding differences, by function:	17,346,025	59,104	7,253,854	2,013,602	82,634	66,362	1,478,124
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	18,318,851	64,196	7,253,854	2,156,633	99,183	66,362	1,478,124
Subtotal of Operating Grants and Contributions by function:							
User identification of conversion entries, adjustments, and rounding differences, by function:	17,346,025	59,104	7,253,854	2,013,602	82,634	66,362	1,478,124
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	18,318,851	64,196	7,253,854	2,156,633	99,183	66,362	1,478,124

Capital Grants and Contributions: Governmental Activities	
Funds Resource	Program Revenues by Resource
0000 Unrestricted	1,502,290
Total Capital Grants & Contributions (from fund consolidation worksheet) 1,502,290	

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset													
Function:	1000	2100	2420	2700	3500	3700	3900	4000	5000	5000	8500	9000	Total
Expenditures by function													
Percentage of total													
Default revenue by function	1,502,290												1,502,290
User adjustments													
Adjusted revenue by function	1,502,290												1,502,290

Subtotal of Capital Grants and Contributions by function:	
User identification of conversion entries, adjustments, and rounding differences, by function:	Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):
1,502,290	1,502,290
1,502,290	1,502,290

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds	Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Program Revenues by Resource																
61-65	9010 Other Restricted Local									43,504	43,504						43,504
										100.000000%	100.000000%						100.000000%
										42,274	42,274						42,274
										42,274	42,274						42,274
	Total Charges for Services																
											42,274						42,274
	Adjusted Charges for Services by function:										42,274						42,274

Operating Grants and Contributions: Business-type Activities																
Funds Resource	4000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Capital Grants and Contributions: Business-type Activities

Program Revenues by Resource

Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total

Total Capital Grants & Contributions

Adjusted Capital Grants and Contributions by function:

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Summary of revenues by function

Operating Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	ESEA: Title I, Part A, Basic Grants Low	3,006,496	1,446,931	27,306	16,454	641	-	132,893	-	-	-	272,158	-	-	-	-	4,902,879
3025	ESEA: Title I, Part D, Local Delinquent	-	-	-	-	-	-	8,547	-	-	-	527	-	-	-	-	9,074
3060	NCLB: Title I, Part C, Migrant Ed (Reg	12,167	2,404	-	-	-	-	2,641	-	-	-	23	-	-	-	-	17,235
3061	NCLB: Title I, Migrant Ed Summer Pro	14,486	-	-	-	-	-	-	-	-	-	894	-	-	-	-	15,380
3310	Special Ed: IDEA Basic Local Assistans	2,244,469	-	-	51,942	-	-	-	-	-	-	141,688	-	-	-	-	2,438,099
3315	Special Ed: IDEA Preschool Grants, P	63,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,541
3320	Special Ed: IDEA Preschool Local Ent	172,244	-	-	-	-	-	59,848	-	-	-	3,693	-	-	-	-	198,111
3550	Carl D. Perkins Career and Technical E	126,991	-	-	-	-	-	14,354	-	-	-	11,513	-	-	-	-	148,858
3555	Carl D. Perkins Career and Technical E	40,292	-	-	-	-	-	-	-	-	-	6,350	-	-	-	-	46,642
3565	Adult Education: Adult Basic Educatio	130,080	-	-	2,555	-	-	4,708	-	-	-	-	-	-	-	-	137,343
3913	Adult Education: Adult Secondary Edu	111,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,238
3925	Adult Education: English Literacy & Cr	47,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,250
4035	ESEA: Title II, Part A, Teacher Quality	443,332	-	-	144	-	-	905	-	-	-	22,884	-	-	-	-	467,021
4201	ESEA: Title III, Immigrant Education P	30,020	-	-	-	-	-	-	-	-	-	1,745	-	-	-	-	31,765
4203	ESEA: Title III, English Learner Studen	208,818	-	-	-	-	-	-	-	-	-	4,084	-	-	-	-	212,902
5310	Child Nutrition: School Programs (e.g.,	7,401,366	-	-	-	-	7,033,427	-	-	-	-	367,939	-	-	-	-	7,772,732
5320	Child Nutrition: Child Care Food Progr	197,563	-	-	-	-	187,709	-	-	-	-	9,854	-	-	-	-	207,426
5640	Meal-Cal Billing Option	239,428	-	-	-	-	-	-	-	-	-	13,915	-	-	-	-	253,343
6105	Child Development: California State Pr	864,895	-	-	-	-	-	221,283	-	-	-	50,263	-	-	-	-	1,136,441
6130	Child Development: Center-Based Pre	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	458
6230	California Clean Energy Jobs Act	889,333	-	-	-	-	-	-	-	-	-	-	-	-	-	801,114	890,447
6300	Lottery: Instructional Materials	944,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	944,208
6387	Career: Technical Education Incentive C	671,348	-	-	-	-	-	-	-	-	-	17,785	-	-	-	-	689,133
6391	Adult Education Block Grant Program	821,593	-	-	-	-	-	-	-	-	-	36,564	-	-	-	-	858,157
6500	Special Education	4,849,985	-	8,925	245,719	-	-	-	-	-	-	258,197	-	-	-	-	5,362,826
6512	Special Ed: Mental Health Services	165,785	-	-	193,353	15,811	-	618,683	-	-	-	-	-	-	-	-	877,831
7010	Agricultural Career: Technical Educatio	30,847	-	-	-	-	-	305,884	-	-	-	-	-	-	-	-	336,731
7690	STRS On-Behalf Pension Contributions	5,733,341	-	-	-	-	-	-	74,252	56	13	56,851	-	-	-	-	5,830,301
8150	Ongoing & Major Maintenance Account	1,353	-	-	-	-	-	-	-	66,308	-	73	-	-	-	-	1,420
9010	Other Restricted Local	1,133,627	29,189	-	37,367	4,972	32,718	589	8,382	-	-	8,221	88	24,992	-	-	1,195,000
Total Operating Grants & Contributions (from fund consolidation worksheet)		33,061,247															

Subtotal of Operating Grants and Contributions by function:	17,346,025	2,486,827	59,104	853,041	21,424	7,253,854	2,013,802	82,834	66,362	13	1,285,231	88	114,916	1,478,124	33,061,247	
User identification of conversion entries, adjustments, and rounding differences, by function:	972,826	57,922	5,092	65,050	16,549	142,831	127	127	127	127	127	127	127	127	127	1,273,000
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	18,318,851	2,544,549	64,196	918,091	21,424	7,253,854	2,156,633	99,183	66,362	13	1,297,834	88	115,045	1,478,124	34,334,247	

Capital Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource
00000	1,502,290
Total Capital Grants & Contributions (from fund consolidation worksheets) 1,502,290	

Subtotal of Capital Grants and Contributions by function: 1,502,290
 User identification of conversion entities, adjustments, and rounding differences, by function:
 Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet): 1,502,290

Summary of revenues by function

Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
1,502,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,502,290
1,502,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,502,290

Unaudited Actuals
2017-18 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010	Other Restricted Local										42,274						42,274
	Total Charges for Services										42,274						42,274
	Adjusted Charges for Services by function:										42,274						42,274

Unaudited Actuals
2017-18 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Capital Grants and Contributions: Business-type Activities	Summary of revenues by function																
	Function	1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																	
Total Capital Grants & Contributions																	
Adjusted Capital Grants and Contributions by function:																	

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	
[see extract]	1000	2,024,938	-	2,024,938	-	-	-	-	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	8,325	-	8,325	-	-	-	-	School Site Administration
[see extract]	3600	2,358,998	-	2,358,998	-	-	-	-	Home-to-School Transportation
[see extract]	3700	28,980	-	28,980	-	-	-	-	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	49,394	-	49,394	-	-	-	-	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	1,155,546	-	1,155,546	-	-	-	-	Centralized Data Processing
[see extract]	8100	254,133	-	254,133	-	-	-	-	Plant Services
[see extract]	8500	22,814,493	-	22,814,493	-	-	-	-	Facilities Acquisition and Construction
9410			45,323	-		45,323	-	-	Land
9420			604,412	-	1,221,446	-	1,825,858	-	Land Improvements
9430			21,868,422	-		20,013,119	1,855,303	-	Buildings
9440			6,176,652	-	20,219,707	1,382,711	4,793,941	-	Equipment
9450				-			20,219,707	-	Work In Progress
TOTALS			28,694,809	28,694,807	21,441,153	21,441,155	28,694,809	28,694,809	

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	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	3,705,000	-	3,705,000	-	-	-	3,705,000	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	12,873,469	-	12,873,469	-	-	-	12,873,469	Debt Service, Other Debt Service - Principal
9661			3,705,000	-			3,705,000	-	General Obligation Bonds Payable
9662				-	9,004,474	-	-	-	State School Building Loan Payable
9666				-	3,868,995	-	-	-	COPS Payable
9667				-		-	-	-	Capital Leases Payable
9668				-		-	-	-	Lease Revenue Bonds Payable
9669			12,873,469	-		12,873,469	-	-	Other General Long-Term Debt
TOTALS			16,578,469	16,578,469	12,873,469	12,873,469	16,578,469	16,578,469	

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	
[see extract]	1000	2,024,938	-	2,024,938	-	2	-	2,024,940	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	8,325	-	8,325	-	-	-	8,325	School Site Administration
[see extract]	3600	2,358,998	-	2,358,998	-	-	-	2,358,998	Home-to-School Transportation
[see extract]	3700	28,980	-	28,980	-	-	-	28,980	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	49,394	-	49,394	-	-	-	49,394	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	1,155,546	-	1,155,546	-	-	-	1,155,546	Centralized Data Processing
[see extract]	8100	254,133	-	254,133	-	-	-	254,133	Plant Services
[see extract]	8500	22,814,493	-	22,814,493	-	-	-	22,814,493	Facilities Acquisition and Construction
9410			45,323	-	45,323	-	-	-	Land
9420			604,412	-	1,221,446	-	-	1,825,858	Land Improvements
9430			21,868,422	-	20,013,119	-	-	1,855,303	Buildings
9440			6,176,652	-	1,382,711	-	-	4,793,941	Equipment
9450				-	20,219,707	-	-	20,219,707	Work In Progress
TOTALS			28,694,809	28,694,807	21,441,153	21,441,155	28,694,809	28,694,809	

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	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	3,705,000	-	3,705,000	-	-	-	3,705,000	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	12,873,469	-	12,873,469	-	-	-	12,873,469	Debt Service, Other Debt Service - Principal
9661			3,705,000	-	-	-	3,705,000	-	General Obligation Bonds Payable
9662			-	-	9,004,474	-	-	-	State School Building Loan Payable
9666			-	-	3,868,995	-	-	-	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			12,873,469	-	-	-	-	-	Other General Long-Term Debt
TOTALS			16,578,469	16,578,469	12,873,469	12,873,469	16,578,469	16,578,469	

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	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	443,399	-	443,399	152,724	-	290,675	-	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	Emergency Apportionments
8951	0	0	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	County School Building Aid
8971	6,109,054	6,109,054	-	6,109,054	6,109,054	-	-	-	Proceeds from Certificates of Participation
8972	2,120,384	2,120,384	-	2,120,384	2,120,384	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	291,621	291,621	-	291,621	291,621	-	-	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	-	-	-	-	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	6,109,054	946	-	6,110,000	-	COPS Payable
9667			-	2,120,384	-	-	2,120,384	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	-	151,778	-	-	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			8,672,837	8,672,837	152,724	152,724	8,521,059	8,521,059	

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	
8699	(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	
5800	7200								General Administration, Other Operating Expenditures
8631	(0000-1999)	0			17,975		17,975		Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	11,424							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									Buildings
9435									Accumulated Depreciation - Buildings
9440								967,868	Equipment
9445					949,893		949,893		Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					967,868	967,868	967,868	967,868	

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	
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	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	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	Debit	Credit	
7434	9100					1,772,462		1,772,462		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500							1,772,462		1,772,462	Accounts Payable
9661										General Obligation Bonds Payable
TOTALS				1,772,462	1,772,462	1,772,462	1,772,462	1,772,462	1,772,462	

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				1,517		1,517		Instruction
n/a	2100			78,258				78,258	Instructional Supervision and Administration
n/a	2420			871				871	Instructional Library, Media and Technology
n/a	2700			42,835				42,835	School Site Administration
n/a	3600			5,125				5,125	Home-to-School Transportation
n/a	3700			33,941				33,941	Food Services
n/a	3900			7,793				7,793	All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000			2,119				2,119	Community Services
n/a	6000			2,333				2,333	Enterprise Activities
n/a	7200				11,911		11,911		All Other General Administration
n/a	7700				7,586		7,586		Centralized Data Processing
n/a	8100							32,223	Plant Services
9665					184,484		184,484		Compensated Absences Payable
TOTALS				205,498	205,498	205,498	205,498		

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				2,007,514				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									Other General Long-Term Debt
979Z					2,007,514				Fund Balance/Net Position
TOTALS					2,007,514	2,007,514			

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					544,511				Land
9430					1,748,355				Land Improvements
9440									Buildings
9450									Equipment
									Work in Progress
TOTALS					2,292,866	2,292,866			

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	Debit	Credit	
6900	1000			8,176,825		8,176,825				Instruction
6900	2100									Instructional Supervision and Administration
6900	2420									Instructional Library, Media and Technology
6900	2700			1,045		1,045				School Site Administration
6900	3600			963,313		963,313				Home-to-School Transportation
6900	3700			98,449		98,449				Food Services
6900	3900									All Other Pupil Services
6900	4000			11,725		11,725				Ancillary Services
6900	5000									Community Services
6900	6000									Enterprise Activities
6900	7200			136,100		136,100				All Other General Administration
6900	7700			543,168		543,168				Centralized Data Processing
6900	8100			752,572		752,572				Plant Services
6900	0000									Depreciation (Unallocated)
9425						1,427,607			1,427,607	Accumulated Depreciation - Land Improvements
9435						5,583,201			5,583,201	Accumulated Depreciation - Buildings
9445						3,672,389			3,672,389	Accumulated Depreciation - Equipment
TOTALS				10,683,197	10,683,197	10,683,197	10,683,197		10,683,197	

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	Debit	Credit	
5400	9100					1,427,520			1,427,520	Debt Service, Insurance
7434	9100					527,796			527,796	Debt Service, Bond Interest and Other Service Charges
7438	9100								146,977	Debt Service, Debt Service - Interest
9330										Prepaid Expense
9490										Deferred Outflows of Resources
9661									1,427,520	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669						674,773			674,773	Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS				2,630,089	2,630,089	2,630,089	2,630,089		2,102,293	2,102,293

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		2,256,081	2,256,081	-					Cash in County Treasury
9111		(34,820)	-	34,820				34,820	Fair Value Adjustment to Cash in County Treasury
9120		251,843	251,843	-				251,843	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		25,244	25,244	-				25,244	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		2,140,649	-	2,140,649				2,140,649	Accounts Payable
9610		249	-	249				249	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	-	-				-	COPs 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			-	357,450				357,450	Fund Balance/Net Position
TOTALS			2,533,168	2,533,168	0	0	2,533,168	2,533,168	

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	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					23,903,009				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							23,903,009			Fund Balance/Net Position
TOTALS						23,903,009	23,903,009	23,903,009	23,903,009	

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)				20,509			20,509	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)				23,966,215			23,966,215	Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers in from All Others (General Revenues)
8799	(2000-9999)								Other Transfers in from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Transfers In
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z					23,986,724			23,986,724	Fund Balance/Net Position
TOTALS					23,986,724	23,986,724		23,986,724	

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
7619	9300	501,004	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		500,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		1,004					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			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		591,851	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		557,944	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200									
9310		3,062							Accounts Receivable
9500									Due from Other Funds
9610		36,720							Accounts Payable
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200									
9310		0							Accounts Receivable
9500									Due from Other Funds
9610		249							Accounts Payable
Fiduciary Funds (Funds 71-95)									
9200									
9310		0							Accounts Receivable
9500									Due from Other Funds
9610		0							Accounts Payable
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	2,209,124	-	2,209,124	-	-	-	2,209,124	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	501,004	-	500,000	-	-	-	500,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		2,209,124	2,209,124	-	-	-	-	-	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 and Building Funds
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		500,000	500,000	-	-	-	-	-	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		1,004	-	-	-	-	-	-	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
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		0	2,709,124	2,709,124	0	0	2,709,124	2,709,124	

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		591,851		555,131			555,131		Due From Other Funds
9610		557,944	554,882				554,882		Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		3,062							Due From Other Funds
9610		36,720							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0							Due From Other Funds
9610		249	249				249		Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			555,131	555,131	0	0	555,131	555,131	

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

To adjust for the LEAs' 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				797,588		797,588		Instruction
n/a	2100				45,053		45,053		Instructional Supervision and Administration
n/a	2420				21,601		21,601		Instructional Library, Media and Technology
n/a	2700				94,475		94,475		School Site Administration
n/a	3600				54,574		54,574		Home-to-School Transportation
n/a	3700				32,665		32,665		Food Services
n/a	3900				111,357		111,357		All Other Pupil Services
n/a	4000				936		936		Ancillary Services
n/a	5000				1,990		1,990		Community Services
n/a	6000				36,186		36,186		Enterprise Activities
n/a	7200				8,826		8,826		All Other General Administration
n/a	7700				112,784		112,784		Centralized Data Processing
n/a	8100								Plant Services
9490									Deferred Outflows of Resources - OPEB only
9664									Total/Net OPEB Liability
9690									Deferred Inflows of Resources - OPEB only
TOTALS			1,318,035	1,318,035	1,318,035	1,318,035	1,318,035	1,318,035	

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	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					3,208,878		3,208,878		Instruction
n/a	2100					281,809		281,809		Instructional Supervision and Administration
n/a	2420					126,662		126,662		Instructional Library, Media and Technology
n/a	2700					661,648		661,648		School Site Administration
n/a	3600					520,725		520,725		Home-to-School Transportation
n/a	3700					442,271		442,271		Food Services
n/a	3900					603,460		603,460		All Other Pupil Services
n/a	4000					52,251		52,251		Ancillary Services
n/a	5000					28,019		28,019		Community Services
n/a	6000					59,487		59,487		Enterprise Activities
n/a	7200					431,632		431,632		All Other General Administration
n/a	7700					120,267		120,267		Centralized Data Processing
n/a	8100					1,096,525		1,096,525		Plant Services
9490						17,898,136		17,898,136		Deferred Outflows of Resources - pensions only
9663							26,183,858		26,183,858	Net Pension Liability (Asset)
9690						1,329,000	676,912		652,088	Deferred Inflows of Resources - pensions only
TOTALS						26,860,770	26,860,770	26,860,770	26,183,858	

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	8,407,007		8,407,007		1,358,683			9,765,690	Instruction
3100-3299	2100	575,549		575,549		92,865			668,414	Instructional Supervision and Administration
3100-3299	2420	134,396		134,396		21,603			155,999	Instructional Library, Media and Technology
3100-3299	2700	930,266		930,266		149,819			1,080,085	School Site Administration
3100-3299	3600	428,653		428,653		68,682			497,335	Home-to-School Transportation
3100-3299	3700	363,879		363,879		58,334			422,213	Food Services
3100-3299	3900	1,343,603		1,343,603		216,936			1,560,539	All Other Pupil Services
3100-3299	4000	140,464		140,464		22,805			163,269	Ancillary Services
3100-3299	5000	23,137		23,137		3,696			26,833	Community Services
3100-3299	6000	0		0		7,846			7,846	Enterprise Activities
3100-3299	7200	430,108		430,108		69,049			499,157	All Other General Administration
3100-3299	7700	98,826		98,826		15,863			114,689	Centralized Data Processing
3100-3299	8100	902,909		902,909		144,750			1,047,659	Plant Services
9490				13,778,797		2,230,931		16,009,728		Deferred Outflows of Resources - pensions only
TOTALS		13,778,797		13,778,797		2,230,931	2,230,931	16,009,728	16,009,728	

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	
n/a	1000				972,826		972,826		Instruction
n/a	2100				57,922		57,922		Instructional Supervision and Administration
n/a	2420				5,092		5,092		Instructional Library, Media and Technology
n/a	2700				65,050		65,050		School Site Administration
n/a	3600				-		-		Home-to-School Transportation
n/a	3700				-		-		Food Services
n/a	3900				142,831		142,831		All Other Pupil Services
n/a	4000				16,549		16,549		Ancillary Services
n/a	5000				-		-		Community Services
n/a	6000				-		-		Enterprise Activities
n/a	7200				12,603		12,603		All Other General Administration
n/a	7700				-		-		Centralized Data Processing
n/a	8100				127		127		Plant Services
8590	(2000-9999)					1,273,000		1,273,000	All Other State Revenue (Program Revenues)
TOTALS					1,273,000	1,273,000	1,273,000	1,273,000	

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
		0	0	Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	0	0	-	-	-	-	-	-	Instruction
3700-3799	2100	0	0	-	-	-	-	-	-	Instructional Supervision and Administration
3700-3799	2420	0	0	-	-	-	-	-	-	Instructional Library, Media and Technology
3700-3799	2700	0	0	-	-	-	-	-	-	School Site Administration
3700-3799	3600	0	0	-	-	-	-	-	-	Home-to-School Transportation
3700-3799	3700	0	0	-	-	-	-	-	-	Food Services
3700-3799	3900	0	0	-	-	-	-	-	-	All Other Pupil Services
3700-3799	4000	0	0	-	-	-	-	-	-	Ancillary Services
3700-3799	5000	0	0	-	-	-	-	-	-	Community Services
3700-3799	6000	0	0	-	-	-	-	-	-	Enterprise Activities
3700-3799	7200	1,454,086	0	-	1,454,086	-	-	-	1,454,086	All Other General Administration
3700-3799	7700	0	0	-	-	-	-	-	-	Centralized Data Processing
3700-3799	8100	0	0	-	-	-	-	-	-	Plant Services
9490				1,454,086	-	-	-	1,454,086	-	Deferred Outflows of Resources - OPEB only
TOTALS		1,454,086	0	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	41,647,037		Land Improvements
9425		8,717,436	Accumulated Depreciation - Land Improvements
9430	220,443,410		Buildings
9435		75,897,421	Accumulated Depreciation - Buildings
9440	35,345,017		Equipment
9445		15,951,098	Accumulated Depreciation - Equipment
9450	20,993,626		Work In Progress
9490	29,871,755		Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490	7,289,463		Deferred Outflows of Resources - other
9661		125,320,680	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		132,394,142	Net Pension Liability (Asset)
9664		32,669,902	Total/Net OPEB Liability
9665		673,785	Compensated Absences Payable
9666		20,901,002	COPs Payable
9667		20,301,992	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		10,225,505	Other General Long-Term Debt
9690		5,573,808	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other
979Z	74,219,929	-	Fund Balance/Net Position
Total	448,626,771	448,626,771	

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	0000	0	1110	1000	6400	69,840.38
01	3010	0	1110	1000	6400	29,667.95
01	6387	0	3800	1000	6400	335,397.38
01	7010	0	3800	1000	6400	9,069.90
01	7338	0	1110	1000	6400	5,078.16
01	9010	0	1110	1000	6400	1,518,085.48
01	9010	0	1110	1000	6500	8,499.79
11	6391	1	4110	1000	6400	49,299.10
Total, Instruction (Functions 1000-1999)						<u>2,024,938.14</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
01	7338	0	1110	2700	6400	8,325.33
Total, School Site Administration (Function 2700)						<u>8,325.33</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	0000	0	1110	3600	6400	13,072.25
01	0000	0	1110	3600	6500	2,345,926.17
Total, Home-to-School Transportation (Function 3600)						<u>2,358,998.42</u>
13	5310	0	0000	3700	6400	11,733.88
13	5310	0	0000	3700	6500	17,245.64
Total, Food Services (Function 3700)						<u>28,979.52</u>
01	0000	0	1110	4200	6400	49,394.40
Total, Ancillary Services (Functions 4000-4999)						<u>49,394.40</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>0.00</u>
01	0000	0	0000	7700	6400	1,155,546.42
Total, Centralized Data Processing (Function 7700)						<u>1,155,546.42</u>
01	0000	0	0000	8110	6400	64,242.68

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8200	6400	9,172.48
01	8150	0	0000	8100	6400	33,046.01
01	8150	0	0000	8100	6500	139,034.29
01	9010	0	0000	8100	6400	8,638.00
Total, Plant Services (Functions 8000-8999 except 8500)						<u>254,133.46</u>
01	0000	0	0000	8500	5800	20,799.03
01	0000	0	0000	8500	6100	23,608.41
01	0000	0	0000	8500	6170	60,854.95
01	0000	0	0000	8500	6200	287,616.65
01	0000	0	0000	8500	6400	136,107.40
01	6387	0	3800	8500	6200	47,737.63
01	9010	0	0000	8500	5800	140,958.80
01	9010	0	0000	8500	6100	4,042.50
01	9010	0	0000	8500	6170	41,137.94
11	6391	1	4110	8500	6170	10,815.20
14	0000	0	0000	8500	4300	6,413.72
14	0000	0	0000	8500	5800	54,306.59
14	0000	0	0000	8500	6170	439,558.84
14	0000	0	0000	8500	6200	2,352,724.11
14	0000	0	0000	8500	6400	160,229.14
21	0000	0	0000	8500	5800	59,925.48
21	0000	0	0000	8500	6100	17,671.88
21	0000	0	0000	8500	6170	28,994.78
21	0000	0	0000	8500	6200	15,385,991.58
25	0000	0	0000	8500	4300	2,739.82
25	0000	0	0000	8500	4400	60,335.16
25	0000	0	0000	8500	5800	33,180.30
25	0000	0	0000	8500	6170	23,050.10
25	0000	0	0000	8500	6200	2,881,011.23
35	0000	0	0000	8500	6200	534,681.76
Total, Facilities Acquisition and Construction (Function 8500)						<u>22,814,493.00</u>
						<u>28,694,808.69</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>
14	0000	0	0000	8500	4300	6,413.72
25	0000	0	0000	8500	4300	<u>2,739.82</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>9,153.54</u>
25	0000	0	0000	8500	4400	<u>60,335.16</u>
Total, Noncapitalized Equipment (Object 4400)						<u>60,335.16</u>
01	0000	0	0000	8500	5800	20,799.03
01	9010	0	0000	8500	5800	140,958.80
14	0000	0	0000	8500	5800	54,306.59
21	0000	0	0000	8500	5800	59,925.48
25	0000	0	0000	8500	5800	<u>33,180.30</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>309,170.20</u>
01	0000	0	0000	8500	6100	23,608.41
01	9010	0	0000	8500	6100	4,042.50
21	0000	0	0000	8500	6100	<u>17,671.88</u>
Total, Land (Object 6100)						<u>45,322.79</u>
01	0000	0	0000	8500	6170	60,854.95
01	9010	0	0000	8500	6170	41,137.94
11	6391	1	4110	8500	6170	10,815.20
14	0000	0	0000	8500	6170	439,558.84
21	0000	0	0000	8500	6170	28,994.78
25	0000	0	0000	8500	6170	<u>23,050.10</u>
Total, Land Improvements (Object 6170)						<u>604,411.81</u>
01	0000	0	0000	8500	6200	287,616.65
01	6387	0	3800	8500	6200	47,737.63
14	0000	0	0000	8500	6200	2,352,724.11
21	0000	0	0000	8500	6200	15,385,991.58
25	0000	0	0000	8500	6200	2,881,011.23
35	0000	0	0000	8500	6200	<u>534,681.76</u>
Total, Buildings and Improvement of Buildings (Object 6200)						<u>21,489,762.96</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	7700	6400	1,155,546.42
01	0000	0	0000	8110	6400	64,242.68
01	0000	0	0000	8200	6400	9,172.48
01	0000	0	0000	8500	6400	136,107.40
01	0000	0	1110	1000	6400	69,840.38
01	0000	0	1110	3600	6400	13,072.25
01	0000	0	1110	4200	6400	49,394.40
01	3010	0	1110	1000	6400	29,667.95
01	6387	0	3800	1000	6400	335,397.38
01	7010	0	3800	1000	6400	9,069.90
01	7338	0	1110	1000	6400	5,078.16
01	7338	0	1110	2700	6400	8,325.33
01	8150	0	0000	8100	6400	33,046.01
01	9010	0	0000	8100	6400	8,638.00
01	9010	0	1110	1000	6400	1,518,085.48
11	6391	1	4110	1000	6400	49,299.10
13	5310	0	0000	3700	6400	11,733.88
14	0000	0	0000	8500	6400	160,229.14
Total, Equipment (Object 6400)						<u>3,665,946.34</u>
01	0000	0	1110	3600	6500	2,345,926.17
01	8150	0	0000	8100	6500	139,034.29
01	9010	0	1110	1000	6500	8,499.79
13	5310	0	0000	3700	6500	17,245.64
Total, Equipment Replacement (Object 6500)						<u>2,510,705.89</u>
						<u>28,694,808.69</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	1,825,858	
	Buildings	9430	1,855,303	
	Equipment	9440	4,793,941	
	Work In Progress	9450	20,219,707	
	Instruction	1000		2,024,940
	School Site Administration	2700		8,325
	Home-to-School Transportation	3600		2,358,998
	Food Services	3700		28,980
	Ancillary Services	4000		49,394
	Centralized Data Processing	7700		1,155,546
	Plant Services	8100		254,133
	Facilities Acquisition and Construction	8500		22,814,493
		Total	28,694,809	28,694,809

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	3,705,000	
	COPS Payable	9666	9,004,474	
	Capital Leases Payable	9667	3,868,995	
	Debt Service-Principal	9101		16,578,469
		Total	16,578,469	16,578,469

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.				
Proceeds from Certificates of Participation	8971		6,109,054	
Proceeds from Capital Leases	8972		2,120,384	
All Other Financing Sources	8979		291,621	
Debt Service-Issuance Costs and Discounts		9103		290,675
COPS Payable	9666			6,110,000
Capital Leases Payable	9667			2,120,384
		Total	8,521,059	8,521,059

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.				
	Sale of Equipment and Supplies (General Revenues)	8631		17,975	
	Accumulated Depreciation - Equipment	9445		949,893	
	Equipment	9440			967,868
			Total	967,868	967,868

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		2,007,514	
Debt Service - Interest		9102		2,007,514
		Total	2,007,514	2,007,514

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		544,511	
Buildings	9430		1,748,355	
Work in Progress		9450		2,292,866
		Total	2,292,866	2,292,866

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		8,176,825	
School Site Administration	2700		1,045	
Home-to-School Transportation	3800		963,313	
Food Services	3700		98,449	
Ancillary Services	4000		11,725	
All Other General Administration	7200		136,100	
Centralized Data Processing	7700		543,168	
Plant Services	8100		752,572	
Accumulated Depreciation - Land Improvements	9425			1,427,607
Accumulated Depreciation - Buildings	9435			5,583,201
Accumulated Depreciation - Equipment	9445			3,672,389
		Total	10,683,197	10,683,197

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	1,280,543	
Other General Long-Term Debt	9669		674,773	
Deferred Outflows of Resources	9490			527,796
General Obligation Bonds Payable	9661			1,427,520
		Total	1,955,316	1,955,316

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	2,256,081	
	Cash In Banks	9120	251,843	
	Accounts Receivable	9200	25,244	
	Fair Value Adjustment to Cash in County Treasury	9111		34,820
	Accounts Payable	9600		2,140,649
	Due to Other Funds	9610		249
	Fund Balance/Net Position	979Z		357,450
			Total	2,533,168
				2,533,168

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	23,903,009	
	Fund Balance/Net Position	979Z		23,903,009
			Total	23,903,009
				23,903,009

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		23,986,724	
Interest (General Revenues)	8660			20,509
Other Local Revenue (General Revenues)	8699			23,966,215
		Total	23,986,724	23,986,724

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	2,209,124	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	500,000	
	Interfund Transfers	9300		2,709,124
		Total	2,709,124	2,709,124

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	555,131	
	Due From Other Funds	9310		555,131
		Total	555,131	555,131

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	797,588	
	Instructional Supervision and Administration	2100	45,053	
	Instructional Library, Media and Technology	2420	21,601	
	School Site Administration	2700	94,475	
	Home-to-School Transportation	3600	54,574	
	Food Services	3700	32,665	
	All Other Pupil Services	3900	111,357	
	Ancillary Services	4000	936	
	Community Services	5000	1,990	
	All Other General Administration	7200	36,186	
	Centralized Data Processing	7700	8,826	
	Plant Services	8100	112,784	
	Total/Net OPEB Liability	9664		1,318,035
		Total	1,318,035	1,318,035

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
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.			
	Instruction	1000	3,208,878	
	Instructional Supervision and Administration	2100	281,809	
	Instructional Library, Media and Technology	2420	126,662	
	School Site Administration	2700	661,648	
	Home-to-School Transportation	3600	520,725	
	Food Services	3700	442,271	
	All Other Pupil Services	3900	603,460	
	Ancillary Services	4000	52,251	
	Community Services	5000	28,019	
	Enterprise Activities	6000	59,487	
	All Other General Administration	7200	431,632	
	Centralized Data Processing	7700	120,267	
	Plant Services	8100	1,096,525	
	Deferred Outflows of Resources - pensions only	9490	17,898,136	
	Deferred Inflows of Resources - pensions only	9690	652,088	
	Net Pension Liability (Asset)	9663		26,183,858
			Total	26,183,858
				26,183,858

Entry #	Object	Function	Debit	Credit
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.			
	Deferred Outflows of Resources - pensions only	9490	16,009,728	
	Instruction	1000		9,765,690
	Instructional Supervision and Administration	2100		668,414
	Instructional Library, Media and Technology	2420		155,999
	School Site Administration	2700		1,080,085
	Home-to-School Transportation	3600		497,335
	Food Services	3700		422,213
	All Other Pupil Services	3900		1,560,539
	Ancillary Services	4000		163,269
	Community Services	5000		26,833
	Enterprise Activities	6000		7,846
	All Other General Administration	7200		499,157
	Centralized Data Processing	7700		114,689
	Plant Services	8100		1,047,659
			Total	16,009,728
				16,009,728

Entry #	Object	Function	Debit	Credit
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.				
	9490		1,454,086	
		7200		1,454,086
		Total	1,454,086	1,454,086

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	101,802,073	243,345	18,318,851	1,502,290	(81,737,587)		(81,737,587)
Instruction-related services:							
Instructional supervision and administration	5,722,979	14,070	2,544,549	0	(3,164,380)		(3,164,360)
Instructional library, media and technology	1,692,306	0	64,196	0	(1,628,110)		(1,628,110)
School site administration	9,429,269	18,022	918,091	0	(8,493,156)		(8,493,156)
Pupil services:							
Home-to-school transportation	6,159,452	2,398	21,424	0	(6,135,632)		(6,135,632)
Food services	8,730,528	595,988	7,253,854	0	(880,686)		(880,686)
All other pupil services	13,070,211	284	2,156,633	0	(10,913,294)		(10,913,294)
General administration:							
Centralized data processing	1,840,468	42	88	0	(1,840,338)		(1,840,338)
All other general administration	6,058,441	34,316	1,297,834	0	(4,726,291)		(4,726,291)
Plant services	19,039,235	12,047	115,045	0	(18,912,143)		(18,912,143)
Ancillary services	26,614,513	4,040	99,183	0	(26,511,290)		(26,511,290)
Community services	393,472	31,961	66,362	0	(295,149)		(295,149)
Enterprise activities	49,321	0	13	0	(49,308)		(49,308)
Interest on long-term debt	5,838,002				(5,838,002)		(5,838,002)
Other outgo	1,947,325	215,880	1,478,124	0	(253,321)		(253,321)
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	713,727	42,274	0	0		(671,453)	(671,453)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	209,101,322	1,214,665	34,334,247	1,502,290	(171,378,667)	(671,453)	(172,050,120)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					17,248,994	0	17,248,994
Taxes levied for debt service					9,417,633	0	9,417,633
Taxes levied for other specific purposes					17,679	0	17,679
Federal and state aid not restricted to specific purposes					131,410,797	0	131,410,797
Interest and investment earnings					73,697	(390)	73,307
Interagency revenues					0	0	0
Miscellaneous					29,618,259	548,368	30,166,627
Special and extraordinary items					0	0	0
Internal transfers					(1,004)	1,004	0
Total general revenues, special and extraordinary items, and transfers					187,786,055	548,982	188,335,037
Change in net position					16,407,388	(122,471)	16,284,917
Net position beginning					9,906,976	284,885	10,191,861
Net position ending					26,314,364	162,414	26,476,778

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

Total change in fund balances, governmental funds: (17,669,186)

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:	28,694,809	
Depreciation expense:	(10,683,197)	
Net:		18,011,612

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: 16,578,469

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: (6,230,384)

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: (17,975)

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: 235,052

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: 184,484

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: 8,376,094

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: 136,051

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: (1,280,543)

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: 83,715

Change in net position of governmental activities (minor differences may be due to rounding): 16,407,389

Total fund balances, governmental funds:

68,191,497

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:	364,972,565	
Accumulated depreciation:	(110,299,259)	
Net:		254,673,306

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:

(1,772,462)

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	123,043,200	
State school building loans payable	-	
Net Pension Liability (Asset)	158,578,000	
Total/Net OPEB Liability	33,987,937	
Compensated absences payable	489,301	
Certificates of participation payable	18,006,528	
Capital leases payable	18,553,381	
Lease revenue bonds payable	-	
Other general long-term debt	9,550,732	
Deferred gain or loss on debt refunding	(6,761,667)	
Total:		(355,447,412)

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	63,779,619
Deferred inflows of resources relating to pensions	(4,921,720)

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:

357,450

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	1,454,086
Deferred inflows of resources relating to OPEB	-

Total net position, governmental activities (minor differences may be due to rounding): 26,314,364