

2018-19

Unaudited Actuals

Prepared by:

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And

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As of June 30, 2019

**San Marcos Unified School District
General Fund
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals	Unaudited Actuals	Adopted Budget
	2017-18	2018-19	2019-20
<u>Revenues:</u>			
<u>Local Control Funding Formula (LCFF):</u>			
8011-000 Prin Appor/State Aid	87,546,135	89,388,941	102,451,499
8012-000 EPA State Aid	27,394,889	32,326,648	25,500,000
8019-000 State Aid - Prior Years	162,559	116,907	-
8021-000 Homeowners Exemption	277,997	274,756	200,000
8041-000 Secured Roll Taxes	39,530,041	41,449,360	42,345,000
8042-000 Unsecured Roll Taxes	1,226,973	1,310,337	1,300,000
8043-000 Prior Years Taxes	(23,412)	(19,774)	-
8044-000 Supplemental Tax	2,320,173	2,223,209	2,400,000
8045-000 ERAF Taxes	(25,941)	(22,337)	(160,000)
8047-017 RDA Funds Residual Distribution	12,200,021	15,689,787	15,400,000
8096-000 Transfer to Charter School In Lieu Property Taxes	(193,586)	(453,456)	(485,000)
8097-000 Property Taxes Transfers	1,032,762	1,109,846	1,036,000
SUB-TOTAL LCFF	171,448,612	183,394,224	189,987,499
<u>Federal Revenue:</u>			
8181-000 Sp Ed Entitle/Undup Cnt	3,267,342	3,703,844	3,715,000
8182-000 Special Education Discretionary Grants	700,619	353,396	346,207
8285-000 Interagency Contracts Between LEAs	714,444	428,926	355,100
8290-001 ECIA Title I	2,893,162	2,957,126	2,430,013
8290-050 Voc Ed PL94-482, 95-40	-	111,869	120,000
8290-000 Title II, Supporting Effective Instruction	481,673	492,542	578,924
8290-000 All Other Federal Revenue	717,008	1,184,000	387,583
8290-100 Title III Immigrant Education	9,711	-	32,848
8290-103 Title III LEP Student	256,360	395,518	327,616
8290-000 Every Student Succeeds Act	47,134	10,762	-
SUB-TOTAL FEDERAL	9,087,454	9,637,982	8,293,291
<u>State Revenue:</u>			
8550-000 Mandated Cost Reimbursement	3,729,358	4,497,055	800,000
8560-000 State Lottery	4,691,445	5,015,270	4,296,000
8590-000 Career Tech Grant	1,146,393	738,285	262,000
8590-000 All Other State Revenue	9,375,958	19,647,710	9,831,667
8590-801 California Clean Energy Jobs	1,095,308	-	-
SUB-TOTAL STATE	20,038,461	29,898,320	15,189,667
<u>Local Revenue:</u>			
8631-000 Sale of Equipment/Supplies	14,130	36,416	-
8650-000 Leases and Rentals	216,417	221,473	143,600
8660-000 Interest	580,120	664,390	166,000
8677-552 ASES-All Schools	909,450	925,321	912,991
8699-000 Other Local Income	2,885,170	3,133,584	1,033,275
8781-000 Other Transfers In	107,020	106,751	106,751
8792-000 State Special Ed Apportionment	9,056,430	9,443,372	9,530,000
SUB-TOTAL LOCAL	13,768,735	14,531,307	11,892,617
INCOME TOTAL:	\$ 214,343,262	\$ 237,461,833	\$ 225,363,074

**San Marcos Unified School District
General Fund
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals	Unaudited Actuals	Adopted Budget
	2017-18	2018-19	2019-20
<u>Expenditures:</u>			
<u>Certificated Salaries:</u>			
Teachers' Salaries	84,296,413	85,370,370	90,350,495
Pupil Support Salaries	5,909,219	6,726,749	6,820,385
Supervisors & Administrative Salaries	8,587,221	8,767,870	9,148,448
Other Certificated Salaries	620,471	431,696	638,116
SUB-TOTAL CERTIFICATED SALARIES	99,413,323	101,296,685	106,957,444
<u>Classified Salaries:</u>			
Instructional Aides' Salaries	10,095,629	10,756,473	10,648,721
Classified Support Salaries	10,834,443	11,109,753	10,526,785
Supervisors & Administrative Salaries	1,662,203	1,513,429	1,559,794
Clerical & Office Salaries	7,747,617	8,094,023	8,449,506
Other Classified Salaries	1,024,357	1,185,869	1,369,447
SUB-TOTAL CLASSIFIED SALARIES	31,364,248	32,659,547	32,554,253
<u>Employee Benefits:</u>			
STRS	22,137,493	31,751,020	25,940,036
PERS	3,702,623	6,352,033	5,711,150
Social Security and Medicare	3,797,784	3,920,398	4,094,794
Health & Welfare Benefits	24,006,206	24,711,718	24,515,236
Unemployment Insurance	65,468	66,978	69,602
Workers' Compensation	1,885,448	1,851,036	1,920,283
Retiree Health Benefits	3,168,481	3,336,020	3,534,046
Other Associated Benefits	228,039	612,949	604,349
SUB-TOTAL EMPLOYEE BENEFITS	58,991,543	72,602,151	66,389,496
<u>Books and Supplies:</u>			
Textbooks	733,396	364,130	-
Books Other Than Textbooks	87,753	119,749	6,270
Materials & Supplies	4,631,052	5,232,778	6,391,208
Non-Capitalized Equipment	1,383,587	1,034,621	1,213,833
SUB-TOTAL BOOKS & SUPPLIES	6,835,788	6,751,278	7,611,311
<u>Contract Services and Operations:</u>			
Subagreements For Services	1,902,409	2,150,477	2,378,233
Training Expenses-Conferences	418,395	385,620	256,612
Dues & Memberships	56,674	67,424	33,342
Liability, Fire, and Theft Insurance	1,029,318	1,090,898	1,090,885
Utilities and Operations	5,454,746	5,220,567	4,963,500
Contracted Repairs and Services	3,932,576	3,202,807	4,301,395
Direct Costs for Interfund Services	(292,079)	(341,827)	(349,029)
Contracted Services and Private Special Education Schools	5,816,601	6,886,028	6,486,490
Communications (phones, postage, etc.)	318,978	254,370	328,294
SUB-TOTAL CONTRACT SERVICES & OTHER	18,637,618	18,916,365	19,489,722
<u>Capital Outlay:</u>			
New Building Improvements	1,296,957	520,660	-
Capital Equipment (over \$5,000)	324,565	379,004	146,452
Equipment Replacement (over \$5,000)	103,135	-	-
SUB-TOTAL CAPITAL OUTLAY	1,724,657	899,664	146,452

**San Marcos Unified School District
General Fund
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals	Unaudited Actuals	Adopted Budget
	2017-18	2018-19	2019-20
<u>Other Outgo:</u>			
Tuition to Other Districts	58,136	118,142	-
Other Tuition Excess Cost-County	2,085,366	2,352,898	844,000
Debt Service-Interest	9,249	6,467	2,834
Debt Service-Principal	57,893	60,676	55,489
Interfund Direct Costs	(273,937)	(305,789)	(312,167)
Other Financing Sources & Uses	(290,000)	150,000	150,000
SUB-TOTAL OTHER OUTGO	1,646,707	2,382,394	740,156
EXPENDITURE TOTAL:	\$ 218,613,885	\$ 235,508,082	\$ 233,888,833
TOTAL REVENUES	214,343,262	237,461,833	225,363,074
TOTAL EXPENDITURES	218,613,885	235,508,082	233,888,833
NET INCREASE (DECREASE) IN FUND BALANCE	(4,270,623)	1,953,751	(8,525,760)
BEGINNING BALANCE JULY 1	35,083,272	30,812,649	32,766,400
ENDING BALANCE JUNE 30	\$ 30,812,649	\$ 32,766,400	\$ 24,240,639
Components of Ending Fund Balance:			
Reserved Amounts:			
Revolving cash	340,000	340,000	340,000
Stores Inventory	142,652	119,571	119,571
Prepaid Items	-	1,796,602	1,796,602
Restricted Categorical Ending Balance	5,281,433	6,608,556	6,265,972
Committed:			
Site Carry-Over	673,417	485,671	485,671
Health Benefit Savings	699,300	351,592	122,860
Mandate Cost Reimbursement	11,073,877	-	-
Categorical Ending Balance	179,347	76,632	76,632
Instructional Materials	363,221	768,346	768,346
Total Committed:	12,989,162	1,682,241	1,453,509
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	6,331,000	7,065,000	7,017,000
Unappropriated Fund Balance	5,728,401	15,154,430	7,247,985
	\$ 30,812,648	\$ 32,766,400	\$ 24,240,639

San Marcos Unified School District
 Adult Education Fund 11
 2018-19 Unaudited Actuals
 June 30, 2019

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>Revenues:</u>			
Federal Revenue	18,440	23,731	23,731
Interest	352	395	-
State Revenue	88,065	99,457	94,931
TOTAL, REVENUES	\$ 106,857	\$ 123,583	\$ 118,662
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Certificated Salaries	44,980	62,984	37,247
Classified Salaries	27,007	23,825	18,772
Employees Benefits	11,933	18,994	13,051
TOTAL SALARIES AND BENEFITS	83,920	105,803	69,070
<u>Books and Supplies:</u>			
Books and Supplies	17,757	5,207	18,283
TOTAL, BOOKS AND SUPPLIES	17,757	5,207	18,283
<u>Services and Other Operating Expenses:</u>			
Contracted Services, Operating Expenses, and Tuitions	7,609	11,890	27,869
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	7,609	11,890	27,869
<u>Other Transfers Out:</u>			
Transfers of Indirect Cost:	2,675	3,719	3,440
TOTAL, EXPENDITURES	\$ 111,961	\$ 126,619	\$ 118,662
 TOTAL REVENUES	 106,857	 123,583	 118,662
TOTAL EXPENDITURES	111,961	126,619	118,662
NET INCREASE (DECREASE) IN FUND BALANCE	(5,104)	(3,036)	(0)
BEGINNING BALANCE JULY 1	19,957	14,853	11,817
ENDING BALANCE JUNE 30	\$ 14,853	\$ 11,817	\$ 11,816
 Components of Ending Fund Balance:			
<u>Committed:</u>			
Committed Adult Education Expenditures:	\$ 14,853	\$ 11,817	\$ 11,816

**San Marcos Unified School District
Child Nutrition Services Fund 13-00
Unaudited Actuals
June 30, 2019**

	Actual Transactions <u>2017-18</u>	Unaudited Actuals <u>2018-19</u>	Adopted Budget <u>2019-20</u>
REVENUE			
FEDERAL REVENUES			
Child Nutrition Programs	4,983,167	4,984,393	5,386,769
Federal CACFP	348,151	345,528	384,882
Federal Grant Fresh Fruit Vegetable Program	43,588	39,550	80,000
TOTAL, FEDERAL REVENUES	<u>5,374,906</u>	<u>5,369,471</u>	<u>5,851,651</u>
STATE REVENUES			
Child Nutrition Programs	345,420	443,263	367,280
TOTAL, STATE REVENUES	<u>345,420</u>	<u>443,263</u>	<u>367,280</u>
LOCAL REVENUES			
Child Nutrition Sales	1,944,857	1,934,468	1,902,724
Interest	25,589	23,449	19,000
All Other Local Revenue	(1,328)	2,957	1,200
TOTAL, LOCAL REVENUES	<u>1,969,119</u>	<u>1,960,874</u>	<u>1,922,924</u>
 TOTAL, REVENUES	 7,689,445	 7,773,609	 8,141,855
EXPENDITURES			
CLASSIFIED SALARIES			
Salaries - CNS	2,225,307	2,250,941	2,336,063
Supervisors & Administrative Salaries	397,072	437,312	375,120
Clerical & Office Salaries	353,325	346,186	314,503
TOTAL, CLASSIFIED SALARIES	<u>2,975,704</u>	<u>3,034,438</u>	<u>3,025,686</u>
EMPLOYEE BENEFITS			
PERS	259,993	419,949	311,124
OASDI	182,523	185,244	187,686
Medicare	42,817	43,595	43,894
Health & Welfare Benefits	250,599	240,250	214,776
UI	1,464	1,489	1,514
WC	42,862	41,944	41,775
OPEB, Allocated	61,767	79,514	68,846
OPEB, Active Employees	13,897		
Insurance Buyout, Classified	1,500	1,500	1,500
TOTAL, EMPLOYEE BENEFITS	<u>857,421</u>	<u>1,013,485</u>	<u>871,115</u>
FOOD AND SUPPLIES			
Office and Computer Supplies	70,212	81,489	90,000
Non Capitalized Equipment	14,098	34,556	25,000
Food & Supplies	3,406,345	3,365,633	3,670,218
TOTAL, FOOD AND SUPPLIES	<u>3,490,655</u>	<u>3,481,678</u>	<u>3,785,218</u>

**San Marcos Unified School District
Child Nutrition Services Fund 13-00
Unaudited Actuals
June 30, 2019**

	Actual Transactions <u>2017-18</u>	Unaudited Actuals <u>2018-19</u>	Adopted Budget <u>2019-20</u>
SERVICES, OTHER OPERATING EXPENSES			
Training, Certification and Mileage	8,501	12,494	10,000
Dues and Memberships	3,163	2,948	4,500
Utilities and Housekeeping Services	28,310	27,949	30,000
Contracted Repairs	90,456	89,699	119,500
Interfund Services (Veh Repairs, Gas, Ins, Copies)	159,530	181,126	182,379
Operating Expenses (Sales Tax, Advertising, Bank)	46,197	44,162	50,350
Mail and Phones	2,839	2,404	3,100
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	<u>338,996</u>	<u>360,782</u>	<u>399,829</u>
CAPITAL OUTLAY			
Equipment	11,368		10,000
Equipment Replacement		22,410	10,000
TOTAL, CAPITAL OUTLAY	<u>11,368</u>	<u>22,410</u>	<u>20,000</u>
OTHER OUTGO			
Direct Support/Indirect Cost-Interfund	271,262	302,071	308,727
TOTAL, OTHER OUTGO	<u>271,262</u>	<u>302,071</u>	<u>308,727</u>
TOTAL, EXPENDITURES	7,945,405	8,214,863	8,410,575
TOTAL REVENUES	7,689,445	7,773,609	8,141,855
TOTAL EXPENDITURES	<u>7,945,405</u>	<u>8,214,863</u>	<u>8,410,575</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(255,960)	(441,255)	(268,720)
BEGINNING BALANCE JULY 1	2,156,617	1,900,657	1,459,402
ENDING BALANCE JUNE 30	1,900,657	1,459,402	1,190,682
Components of Ending Fund Balance:			
<u>Reserved Amounts:</u>			
Revolving Cash	10,000	10,000	10,000
Stores	193,759	180,418	210,982
<u>Designated Amounts:</u>			
Reserve for Economic Uncertainties*	0	0	0
Equipment	0	0	0
Other Reserve Designation	0	0	0
Legally Restricted Balance	1,696,898	1,268,985	969,700
ENDING BALANCE JUNE 30**	1,900,657	1,459,402	1,190,682

*Reserve for Economic Uncertainties:

USDA recommends that 3 months of expenses be kept as a reserve for economic uncertainties.

**San Marcos Unified School District
Foundation Special Revenue Fund 19
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>Local Revenues:</u>			
Interest	843	991	100
Donations	50	50	-
Leichtag/Jewish Community Foundation	-	-	-
TOTAL, LOCAL REVENUES	893	1,041	100
TOTAL, REVENUES	\$ 893	\$ 1,041	\$ 100
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Classified Salaries	-	-	-
Employee Benefits	-	-	-
TOTAL SALARIES AND BENEFITS	-	-	-
<u>Books and Supplies:</u>			
Books and Supplies	-	-	-
TOTAL, BOOKS AND SUPPLIES	-	-	-
<u>Services and Other Operating Expenses:</u>			
Direct Cost for Interfund Services	2,025	2,605	-
Travel and Conferences	-	-	-
Contracted Services, Operating Expenses, and Tuitions	2,400	400	-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	4,425	3,005	-
<u>Capital Outlay</u>			
Building Improvements	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
TOTAL, EXPENDITURES	\$ 4,425	\$ 3,005	\$ -
 TOTAL REVENUES	 893	 1,041	 100
TOTAL EXPENDITURES	4,425	3,005	-
NET INCREASE (DECREASE) IN FUND BALANCE	(3,532)	(1,964)	100
BEGINNING BALANCE JULY 1	58,734	55,202	53,238
ENDING BALANCE JUNE 30	\$ 55,202	\$ 53,238	\$ 53,338
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Board & Donor Approved Expenditures	\$ 55,202	\$ 53,238	\$ 53,338

**San Marcos Unified School District
Capital Facility Fund 25-19
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>LOCAL REVENUES</u>			
All Other Local Revenue	2,317,913	1,079,065	30,000
TOTAL, LOCAL REVENUES	2,317,913	1,079,065	30,000
TOTAL, REVENUES			
	\$ 2,317,913	\$ 1,079,065	\$ 30,000
EXPENDITURES			
<u>Salaries and Benefits</u>			
Classified Salaries	660,215	668,456	691,402
Benefits	263,724	319,079	292,274
TOTAL, SALARIES AND BENEFITS	923,939	987,535	983,675
<u>MATERIALS AND SUPPLIES</u>			
Supplies	83,474	138,071	75,264
Non-capitalized Equipment	18,609	23,257	48,646
TOTAL, MATERIAL AND SUPPLIES	102,083	161,328	123,910
<u>SERVICES, OTHER OPERATING EXPENSES</u>			
Travel and Conferences	26,158	13,771	25,000
Direct Cost for Interfund Services	454	2,592	2,300
Rentals, Leases and Repairs	274,298	277,017	266,000
Prof/ Consult and Operating Expenses	163,515	155,064	324,347
Communications	3,235	3,152	3,500
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	467,659	451,596	621,147
<u>CAPITAL OUTLAY</u>			
Buildings & Building Improvements	248,383	1,020,152	4,587,205
Capitalized Equipment	-	5,353	-
TOTAL, CAPITAL OUTLAY	248,383	1,025,505	4,587,205
TOTAL, EXPENDITURES			
	\$ 1,742,064	\$ 2,625,964	\$ 6,315,937
TOTAL REVENUES	2,317,913	1,079,065	30,000
TOTAL EXPENDITURES	1,742,064	2,625,964	6,315,937
NET INCREASE (DECREASE) IN FUND BALANCE	575,849	(1,546,898)	(6,285,937)
BEGINNING BALANCE JULY 1	7,945,734	8,521,583	6,974,685
ENDING BALANCE JUNE 30	\$ 8,521,583	\$ 6,974,685	\$ 688,747
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 9,097,432	\$ 6,974,685	\$ 688,747

San Marcos Unified School District
Capital Facility Redevelopment Fund 25-38
2018-19 Unaudited Actuals
June 30, 2019

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUES			
LOCAL REVENUES			
Interest	682,072	1,016,156	130,000
All Other Local Revenue	10,238,782	11,063,914	8,636,000
TOTAL, LOCAL REVENUES	10,920,854	12,080,070	8,766,000
OTHER FINANCING SOURCES			
Transfers In	35,782,712	770,599	2,070,495
Other Sources	32,016,324	-	-
TOTAL, OTHER FINANCING SOURCES	67,799,036	770,599	2,070,495
TOTAL, REVENUES	\$ 78,719,889	\$ 12,850,669	\$ 10,836,495
EXPENDITURES			
Salaries and Benefits			
Classified Salaries	-	5	-
Benefits	-	1	-
TOTAL, SALARIES AND BENEFITS	-	7	-
MATERIALS AND SUPPLIES			
Materials and Supplies	34,480	331,003	1,313,318
Non-Capitalized Equipment	38,512	200,629	329,937
TOTAL, MATERIAL AND SUPPLIES	72,992	531,631	1,643,255
SERVICES, OTHER OPERATING EXPENSES			
Bond Insurance	838,868	-	-
Prof/ Consult and Operating Expenses	805,174	112,989	282,043
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	1,644,042	112,989	282,043
CAPITAL OUTLAY			
Land	30,000	903,886	785,223
Buildings & Building Improvements	18,687,295	18,378,043	16,468,496
Equipment	30,208	43,725	53,333
TOTAL, CAPITAL OUTLAY	18,747,503	19,325,654	17,307,052
OTHER OUTGO			
Debt Service-Principal & Interest	9,889,943	8,949,954	8,982,370
TOTAL, OTHER OUTGO	9,889,943	8,949,954	8,982,370
TOTAL, EXPENDITURES	\$ 30,354,480	\$ 28,920,235	\$ 28,214,720
TOTAL REVENUES	78,719,889	12,850,669	10,836,495
TOTAL EXPENDITURES	30,354,480	28,920,235	28,214,720
NET INCREASE (DECREASE) IN FUND BALANCE	48,365,409	(16,069,566)	(17,378,225)
BEGINNING BALANCE JULY 1	19,778,657	68,144,066	52,074,500
ENDING BALANCE JUNE 30	\$ 68,144,066	\$ 52,074,500	\$ 34,696,276

Components of Ending Fund Balance:
Designated Amounts:

Facilities Projects: \$ 116,509,475 \$ 52,074,500 \$ 34,696,276

**San Marcos Unified School District
State School Facilities Fund 35
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
Revenues:			
State Revenues	36,962,808	-	-
Interest	62,538	66,437	7,000
TOTAL, REVENUES	37,025,346	66,437	7,000
TOTAL, REVENUES	\$ 37,025,346	\$ 66,437	\$ 7,000
EXPENDITURES			
Other Financing Sources/Uses:			
Transfers Out	33,346,957	-	-
TOTAL, CAPITAL OUTLAY	33,346,957	-	-
TOTAL, EXPENDITURES	\$ 33,346,957	\$ -	\$ -
TOTAL REVENUES	37,025,346	66,437	7,000
TOTAL EXPENDITURES	33,346,957	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	3,678,389	66,437	7,000
BEGINNING BALANCE JULY 1	72	3,678,461	3,744,898
ENDING BALANCE JUNE 30	\$ 3,678,461	\$ 3,744,898	\$ 3,751,898
Components of Ending Fund Balance:			
Restricted:	\$ 3,678,461	\$ 3,744,898	\$ 3,751,898

**San Marcos Unified School District
Special Reserve/Capital Projects Fund 40
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	19,535	23,570	5,000
TOTAL, LOCAL REVENUES	19,535	23,570	5,000
TOTAL, REVENUES	\$ 19,535	\$ 23,570	\$ 5,000
EXPENDITURES			
Supplies	-	6,746	-
Contracted Services	-	-	-
Building improvement	-	-	-
TOTAL, EXPENDITURES	\$ -	\$ 6,746	\$ -
TOTAL REVENUES	19,535	23,570	5,000
TOTAL EXPENDITURES	-	6,746	-
NET INCREASE (DECREASE) IN FUND BALANCE	19,535	16,824	5,000
BEGINNING BALANCE JULY 1	1,285,927	1,305,461	1,322,285
ENDING BALANCE JUNE 30	\$ 1,305,461	\$ 1,322,285	\$ 1,327,285

Components of Ending Fund Balance:

Capital Outlay: \$ 1,305,461 \$ 1,322,285 \$ 1,327,285

**San Marcos Unified School District
Community Facilities District Fund 49
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	78,113	182,183	9,700
Gain or Loss on Investment	-	-	-
All Other Local Revenue	6,310,917	6,617,156	5,843,273
TOTAL, LOCAL REVENUES	6,389,030	6,799,339	5,852,973
TOTAL, REVENUES	\$ 6,389,030	\$ 6,799,339	\$ 5,852,973
All Other Financing Sources and Uses	912,638	159,937	-
Proceeds from Bond Refinancing	-	7,040,000	-
Interfund Transfer In		48,445	
EXPENDITURES			
<u>SERVICES, OTHER OPERATING EXPENSES</u>			
Prof/ Consult and Operating Expenses	1,160,258	745,172	209,115
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	1,160,258	745,172	209,115
<u>OTHER OUTGO</u>			
Debt Service-Principal & Interest	3,218,131	3,159,781	3,640,805
Interfund Transfers Out	3,348,393	819,045	2,070,495
TOTAL, OTHER OUTGO	6,566,524	3,978,826	5,711,300
TOTAL, EXPENDITURES	\$ 7,726,782	\$ 4,723,998	\$ 5,920,415
TOTAL REVENUES	7,301,668	14,047,721	5,852,973
TOTAL EXPENDITURES	7,726,782	4,723,998	5,920,415
NET INCREASE (DECREASE) IN FUND BALANCE	(425,114)	9,323,723	(67,442)
BEGINNING BALANCE JULY 1	7,833,307	7,408,194	16,731,917
ENDING BALANCE JUNE 30	\$ 7,408,194	\$ 16,731,917	\$ 16,664,475
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 7,408,193	\$ 16,731,917	\$ 16,664,475

**San Marcos Unified School District
Foundation Permanent Fund 57
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	567	684	100
TOTAL, LOCAL REVENUES	567	684	100
TOTAL, REVENUES	\$ 567	\$ 684	\$ 100
 EXPENDITURES			
<u>BOOKS AND SUPPLIES</u>			
Materials and Supplies	-	-	-
TOTAL, BOOKS AND SUPPLIES	-	-	-
TOTAL, EXPENDITURES	\$ -	\$ -	\$ -
TOTAL REVENUES	567	684	100
TOTAL EXPENDITURES	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	567	684	100
BEGINNING BALANCE JULY 1	37,295	37,862	38,546
ENDING BALANCE JUNE 30	\$ 37,862	\$ 38,546	\$ 38,646

Components of Ending Fund Balance:

Designated Amounts:

Board and Donor Approved Expenditures:	\$ 37,862	\$ 38,546	\$ 38,646
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**San Marcos Unified School District
Other Enterprise Fund 63
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>Local Revenues:</u>			
Other Local Revenues	3,208,340	3,569,216	3,377,000
TOTAL, LOCAL REVENUES	3,208,340	3,569,216	3,377,000
Interfund Transfer	-	-	-
TOTAL, REVENUES	\$ 3,208,340	\$ 3,569,216	\$ 3,377,000
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Salaries	2,047,042	1,986,047	2,160,436
Employee Benefits	491,745	600,743	610,407
TOTAL SALARIES AND BENEFITS	2,538,786	2,586,790	2,770,843
<u>Books and Supplies:</u>			
Books and Supplies	157,071	132,579	233,800
TOTAL, BOOKS AND SUPPLIES	157,071	132,579	233,800
<u>Services and Other Operating Expenses:</u>			
Contracted Services, Operating Expenses	202,850	235,345	233,950
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	202,850	235,345	233,950
<u>Other Financing Sources and Uses:</u>			
Other Transfers Out	300,000	-	-
TOTAL, EXPENDITURES	\$ 3,198,707	\$ 2,954,714	\$ 3,238,593
TOTAL REVENUES	3,208,340	3,569,216	3,377,000
TOTAL EXPENDITURES	3,198,707	2,954,714	3,238,593
NET INCREASE (DECREASE) IN FUND BALANCE	9,633	614,502	138,407
BEGINNING BALANCE JULY 1	607,205	616,836	1,231,338
ENDING BALANCE JUNE 30	\$ 616,836	\$ 1,231,338	\$ 1,369,745

**San Marcos Unified School District
Deductible Insurance Loss Fund 67-30
2018-19 Unaudited Actuals
June 30, 2019**

	Actuals 2017-18	Unaudited Actuals 2018-19	Adopted Budget 2019-20
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	-	2,133	-
All Other Local Revenue	64,936	52,214	55,100
Transfer in	10,000	150,000	150,000
TOTAL, LOCAL REVENUES	74,936	204,347	205,100
TOTAL, REVENUES	\$ 74,936	\$ 204,347	\$ 205,100
<u>EXPENDITURES</u>			
<u>Salaries and Benefits:</u>			
Salaries	70,411	99,069	101,043
Employee Benefits	26,878	41,212	44,400
TOTAL SALARIES AND BENEFITS	97,289	140,281	145,443
Materials and Supplies	7,627	13,631	13,000
Non-capitalized equipment	580	1,396	-
Contracted Services & Deductible	36,317	70,690	28,300
Transfer of Direct Costs	1,286	-	
Depreciation	2,824	2,824	
TOTAL, EXPENDITURES	\$ 145,922	\$ 228,823	\$ 186,743
 TOTAL REVENUES	 74,936	 204,347	 205,100
TOTAL EXPENDITURES	145,922	228,823	186,743
NET INCREASE (DECREASE) IN FUND BALANCE	(70,987)	(24,476)	18,357
BEGINNING BALANCE JULY 1	199,177	128,190	103,715
ENDING BALANCE JUNE 30	\$ 128,190	\$ 103,715	\$ 122,072

Components of Ending Fund Balance:

Designated Amounts:

Other Designation: \$ 128,190 \$ 103,715 \$ 122,072

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	182,284,378.00	1,109,846.00	183,394,224.00	188,951,499.00	1,036,000.00	189,987,499.00	3.6%
2) Federal Revenue		8100-8299	944,376.96	8,693,605.74	9,637,982.70	346,000.00	7,947,291.39	8,293,291.39	-14.0%
3) Other State Revenue		8300-8599	8,086,759.04	21,811,560.65	29,898,319.69	4,029,000.00	11,160,667.00	15,189,667.00	-49.2%
4) Other Local Revenue		8600-8799	3,973,257.76	10,558,049.72	14,531,307.48	1,106,288.00	10,786,329.00	11,892,617.00	-18.2%
5) TOTAL, REVENUES			195,288,771.76	42,173,062.11	237,461,833.87	194,432,787.00	30,930,287.39	225,363,074.39	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	81,772,756.99	19,523,927.55	101,296,684.54	86,349,643.09	20,607,801.39	106,957,444.48	5.6%
2) Classified Salaries		2000-2999	21,238,622.81	11,420,923.45	32,659,546.26	19,893,636.62	12,660,616.08	32,554,252.70	-0.3%
3) Employee Benefits		3000-3999	43,013,808.11	29,588,342.95	72,602,151.06	44,385,171.65	22,004,324.77	66,389,496.42	-8.6%
4) Books and Supplies		4000-4999	3,706,638.59	3,044,639.15	6,751,277.74	4,853,177.68	2,758,133.56	7,611,311.24	12.7%
5) Services and Other Operating Expenditures		5000-5999	8,794,566.15	10,121,798.71	18,916,364.86	8,673,618.37	10,816,103.16	19,489,721.53	3.0%
6) Capital Outlay		6000-6999	98,434.24	801,229.50	899,663.74	11,452.00	135,000.00	146,452.00	-83.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,228.43	2,417,954.47	2,538,182.90	58,323.24	844,000.00	902,323.24	-64.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(511,039.51)	205,249.98	(305,789.53)	(483,452.57)	171,286.00	(312,166.57)	2.1%
9) TOTAL, EXPENDITURES			158,234,015.81	77,124,065.76	235,358,081.57	163,741,570.08	69,997,264.96	233,738,835.04	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			37,054,755.95	(34,951,003.65)	2,103,752.30	30,691,216.92	(39,066,977.57)	(8,375,760.65)	-498.1%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,278,126.62)	36,278,126.62	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,428,126.62)	36,278,126.62	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			626,629.33	1,327,122.97	1,953,752.30	(8,183,176.83)	(342,583.82)	(8,525,760.65)	-536.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
2) Ending Balance, June 30 (E + F1e)			26,157,845.40	6,608,555.42	32,766,400.82	17,974,668.57	6,265,971.60	24,240,640.17	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	119,571.07	0.00	119,571.07	119,571.00	0.00	119,571.00	0.0%
Prepaid Items		9713	1,796,601.80	0.00	1,796,601.80	1,796,602.00	0.00	1,796,602.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,608,555.79	6,608,555.79	0.00	6,265,972.07	6,265,972.07	-5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,682,241.42	0.00	1,682,241.42	1,453,509.42	0.00	1,453,509.42	-13.6%
Site Carry-Over	0000	9760	485,671.00		485,671.00				
Health Benefit Savings	0000	9760	351,592.00		351,592.00				
Categorical Ending Balance	0000	9760	76,632.00		76,632.00				
Instructional Materials	1100	9760	768,346.42		768,346.42				
Site Carry-Over	0000	9760				485,671.00		485,671.00	
Health Benefit Savings	0000	9760				122,860.00		122,860.00	
Categorical Ending Balance	0000	9760				76,632.00		76,632.00	
Instructional Materials	1100	9760				768,346.42		768,346.42	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,065,000.00	0.00	7,065,000.00	7,017,000.00	0.00	7,017,000.00	-0.7%
Unassigned/Unappropriated Amount		9790	15,154,431.11	(0.37)	15,154,430.74	7,247,986.15	(0.47)	7,247,985.68	-52.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,734,289.75	3,645,520.49	39,379,810.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	0.00	200.00				
c) in Revolving Cash Account		9130	340,000.00	0.00	340,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,349,944.01	6,331,077.73	7,681,021.74				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	613,001.60	0.00	613,001.60				
6) Stores		9320	119,571.07	0.00	119,571.07				
7) Prepaid Expenditures		9330	1,796,601.80	0.00	1,796,601.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			39,953,608.23	9,976,598.22	49,930,206.45				
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	7,459,077.20	3,217,941.48	10,677,018.68				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,336,685.63	0.00	6,336,685.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	150,101.30	150,101.30				
6) TOTAL, LIABILITIES			13,795,762.83	3,368,042.78	17,163,805.61				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,157,845.40	6,608,555.44	32,766,400.84				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,388,941.02	0.00	89,388,941.02	102,451,499.00	0.00	102,451,499.00	14.6%
Education Protection Account State Aid - Current Year		8012	32,326,648.00	0.00	32,326,648.00	25,500,000.00	0.00	25,500,000.00	-21.1%
State Aid - Prior Years		8019	116,907.00	0.00	116,907.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	274,755.64	0.00	274,755.64	200,000.00	0.00	200,000.00	-27.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	41,449,360.44	0.00	41,449,360.44	42,345,000.00	0.00	42,345,000.00	2.2%
Unsecured Roll Taxes		8042	1,310,337.14	0.00	1,310,337.14	1,300,000.00	0.00	1,300,000.00	-0.8%
Prior Years' Taxes		8043	(19,774.46)	0.00	(19,774.46)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,223,208.82	0.00	2,223,208.82	2,400,000.00	0.00	2,400,000.00	8.0%
Education Revenue Augmentation Fund (ERAF)		8045	(22,337.00)	0.00	(22,337.00)	(160,000.00)	0.00	(160,000.00)	616.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,689,787.18	0.00	15,689,787.18	15,400,000.00	0.00	15,400,000.00	-1.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			182,737,833.78	0.00	182,737,833.78	189,436,499.00	0.00	189,436,499.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(453,455.78)	0.00	(453,455.78)	(485,000.00)	0.00	(485,000.00)	7.0%
Property Taxes Transfers		8097	0.00	1,109,846.00	1,109,846.00	0.00	1,036,000.00	1,036,000.00	-6.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			182,284,378.00	1,109,846.00	183,394,224.00	188,951,499.00	1,036,000.00	189,987,499.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,703,844.00	3,703,844.00	0.00	3,715,000.00	3,715,000.00	0.3%
Special Education Discretionary Grants		8182	0.00	353,396.00	353,396.00	0.00	346,207.00	346,207.00	-2.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	428,926.09	428,926.09	0.00	355,100.00	355,100.00	-17.2%
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		2,957,125.75	2,957,125.75		2,430,013.00	2,430,013.00	-17.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		492,541.68	492,541.68		387,583.00	387,583.00	-21.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		32,848.00	32,848.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		395,518.10	395,518.10		327,616.00	327,616.00	-17.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,761.67	10,761.67		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		111,869.00	111,869.00		120,000.00	120,000.00	7.3%
All Other Federal Revenue	All Other	8290	944,376.96	239,623.45	1,184,000.41	346,000.00	232,924.39	578,924.39	-51.1%
TOTAL, FEDERAL REVENUE			944,376.96	8,693,605.74	9,637,982.70	346,000.00	7,947,291.39	8,293,291.39	-14.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,497,055.00	0.00	4,497,055.00	800,000.00	0.00	800,000.00	-82.2%
Lottery - Unrestricted and Instructional Materials		8560	3,520,702.04	1,494,567.63	5,015,269.67	3,180,000.00	1,116,000.00	4,296,000.00	-14.3%
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	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		738,285.02	738,285.02		262,000.00	262,000.00	-64.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,002.00	19,578,708.00	19,647,710.00	49,000.00	9,782,667.00	9,831,667.00	-50.0%
TOTAL, OTHER STATE REVENUE			8,086,759.04	21,811,560.65	29,898,319.69	4,029,000.00	11,160,667.00	15,189,667.00	-49.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	36,416.12	0.00	36,416.12	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	221,473.23	0.00	221,473.23	143,600.00	0.00	143,600.00	-35.2%
Interest		8660	664,389.79	0.00	664,389.79	166,000.00	0.00	166,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,329.32	912,991.87	925,321.19	0.00	912,991.00	912,991.00	-1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,931,898.30	201,686.04	3,133,584.34	689,937.00	343,338.00	1,033,275.00	-67.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	106,751.00	0.00	106,751.00	106,751.00	0.00	106,751.00	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		9,443,371.81	9,443,371.81		9,530,000.00	9,530,000.00	0.9%
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			3,973,257.76	10,558,049.72	14,531,307.48	1,106,288.00	10,786,329.00	11,892,617.00	-18.2%
TOTAL, REVENUES			195,288,771.76	42,173,062.11	237,461,833.87	194,432,787.00	30,930,287.39	225,363,074.39	-5.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	67,229,941.92	18,140,427.98	85,370,369.90	71,136,452.37	19,214,042.66	90,350,495.03	5.8%
Certificated Pupil Support Salaries		1200	6,555,812.68	170,936.32	6,726,749.00	6,760,224.93	60,160.47	6,820,385.40	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,739,996.94	1,027,873.15	8,767,870.09	8,075,600.76	1,072,847.08	9,148,447.84	4.3%
Other Certificated Salaries		1900	247,005.45	184,690.10	431,695.55	377,365.03	260,751.18	638,116.21	47.8%
TOTAL, CERTIFICATED SALARIES			81,772,756.99	19,523,927.55	101,296,684.54	86,349,643.09	20,607,801.39	106,957,444.48	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,147,226.39	8,609,246.41	10,756,472.80	1,140,215.20	9,508,505.54	10,648,720.74	-1.0%
Classified Support Salaries		2200	10,017,964.88	1,091,788.37	11,109,753.25	9,277,605.15	1,249,179.84	10,526,784.99	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,030,731.11	482,697.86	1,513,428.97	1,057,178.38	502,615.66	1,559,794.04	3.1%
Clerical, Technical and Office Salaries		2400	7,313,527.41	780,495.20	8,094,022.61	7,671,366.24	778,139.93	8,449,506.17	4.4%
Other Classified Salaries		2900	729,173.02	456,695.61	1,185,868.63	747,271.65	622,175.11	1,369,446.76	15.5%
TOTAL, CLASSIFIED SALARIES			21,238,622.81	11,420,923.45	32,659,546.26	19,893,636.62	12,660,616.08	32,554,252.70	-0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,155,160.02	18,595,859.94	31,751,019.96	14,403,297.15	11,536,740.13	25,940,037.28	-18.3%
PERS		3201-3202	3,112,311.26	3,239,721.73	6,352,032.99	3,480,377.54	2,230,772.37	5,711,149.91	-10.1%
OASDI/Medicare/Alternative		3301-3302	2,794,222.23	1,126,175.61	3,920,397.84	2,831,960.06	1,262,833.42	4,094,793.48	4.4%
Health and Welfare Benefits		3401-3402	18,544,617.18	6,167,100.48	24,711,717.66	18,030,232.46	6,485,003.54	24,515,236.00	-0.8%
Unemployment Insurance		3501-3502	51,532.98	15,444.71	66,977.69	53,002.92	16,598.86	69,601.78	3.9%
Workers' Compensation		3601-3602	1,424,095.71	426,940.48	1,851,036.19	1,461,406.79	458,876.45	1,920,283.24	3.7%
OPEB, Allocated		3701-3702	3,336,020.00	0.00	3,336,020.00	3,534,046.00	0.00	3,534,046.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	595,848.73	17,100.00	612,948.73	590,848.73	13,500.00	604,348.73	-1.4%
TOTAL, EMPLOYEE BENEFITS			43,013,808.11	29,588,342.95	72,602,151.06	44,385,171.65	22,004,324.77	66,389,496.42	-8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	364,129.60	364,129.60	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	45,321.85	74,427.40	119,749.25	1,270.00	5,000.00	6,270.00	-94.8%
Materials and Supplies		4300	3,089,720.87	2,143,056.92	5,232,777.79	3,937,346.68	2,453,861.56	6,391,208.24	22.1%
Noncapitalized Equipment		4400	571,595.87	463,025.23	1,034,621.10	914,561.00	299,272.00	1,213,833.00	17.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,706,638.59	3,044,639.15	6,751,277.74	4,853,177.68	2,758,133.56	7,611,311.24	12.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,150,476.77	2,150,476.77	0.00	2,378,233.00	2,378,233.00	10.6%
Travel and Conferences		5200	236,509.02	149,110.95	385,619.97	147,708.00	108,904.00	256,612.00	-33.5%
Dues and Memberships		5300	44,275.41	23,149.00	67,424.41	33,342.00	0.00	33,342.00	-50.5%
Insurance		5400 - 5450	1,090,898.00	0.00	1,090,898.00	1,090,885.00	0.00	1,090,885.00	0.0%
Operations and Housekeeping Services		5500	5,220,567.34	0.00	5,220,567.34	4,963,500.00	0.00	4,963,500.00	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708,107.33	2,494,699.95	3,202,807.28	556,151.00	3,643,943.93	4,200,094.93	31.1%
Transfers of Direct Costs		5710	(999,241.00)	999,241.00	0.00	(539,115.00)	539,115.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(341,827.02)	0.00	(341,827.02)	(349,029.00)	0.00	(349,029.00)	2.1%
Professional/Consulting Services and Operating Expenditures		5800	2,592,574.75	4,293,453.06	6,886,027.81	2,441,882.37	4,134,607.23	6,576,489.60	-4.5%
Communications		5900	242,702.32	11,667.98	254,370.30	328,294.00	11,300.00	339,594.00	33.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,794,566.15	10,121,798.71	18,916,364.86	8,673,618.37	10,816,103.16	19,489,721.53	3.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	502,159.93	502,159.93	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	98,434.24	280,569.57	379,003.81	11,452.00	135,000.00	146,452.00	-61.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,434.24	801,229.50	899,663.74	11,452.00	135,000.00	146,452.00	-83.7%
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	0.00	3,242.00	3,242.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	114,900.37	114,900.37	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	53,086.00	2,299,812.10	2,352,898.10	0.00	844,000.00	844,000.00	-64.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	6,466.80	0.00	6,466.80	2,833.95	0.00	2,833.95	-56.2%
Other Debt Service - Principal		7439	60,675.63	0.00	60,675.63	55,489.29	0.00	55,489.29	-8.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,228.43	2,417,954.47	2,538,182.90	58,323.24	844,000.00	902,323.24	-64.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(205,249.98)	205,249.98	0.00	(171,286.00)	171,286.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(305,789.53)	0.00	(305,789.53)	(312,166.57)	0.00	(312,166.57)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(511,039.51)	205,249.98	(305,789.53)	(483,452.57)	171,286.00	(312,166.57)	2.1%
TOTAL, EXPENDITURES			158,234,015.81	77,124,065.76	235,358,081.57	163,741,570.08	69,997,264.96	233,738,835.04	-0.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,278,126.62)	36,278,126.62	0.00	(38,724,393.75)	38,724,393.75	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			(36,278,126.62)	36,278,126.62	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(36,428,126.62)	36,278,126.62	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	182,284,378.00	1,109,846.00	183,394,224.00	188,951,499.00	1,036,000.00	189,987,499.00	3.6%
2) Federal Revenue		8100-8299	944,376.96	8,693,605.74	9,637,982.70	346,000.00	7,947,291.39	8,293,291.39	-14.0%
3) Other State Revenue		8300-8599	8,086,759.04	21,811,560.65	29,898,319.69	4,029,000.00	11,160,667.00	15,189,667.00	-49.2%
4) Other Local Revenue		8600-8799	3,973,257.76	10,558,049.72	14,531,307.48	1,106,288.00	10,786,329.00	11,892,617.00	-18.2%
5) TOTAL REVENUES			195,288,771.76	42,173,062.11	237,461,833.87	194,432,787.00	30,930,287.39	225,363,074.39	-5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		101,260,484.03	57,406,856.32	158,667,340.35	107,040,239.38	55,348,144.64	162,388,384.02	2.3%
2) Instruction - Related Services	2000-2999		16,500,167.04	5,025,403.64	21,525,570.68	16,763,516.25	3,444,580.34	20,208,096.59	-6.1%
3) Pupil Services	3000-3999		15,879,117.23	3,457,118.42	19,336,235.65	15,612,425.54	1,917,784.97	17,530,210.51	-9.3%
4) Ancillary Services	4000-4999		2,105,302.20	101,165.00	2,206,467.20	1,905,804.42	0.00	1,905,804.42	-13.6%
5) Community Services	5000-5999		445,230.46	1,434,990.79	1,880,221.25	481,247.08	1,241,871.01	1,723,118.09	-8.4%
6) Enterprise	6000-6999		2,595.71	690.00	3,285.71	10,000.00	0.00	10,000.00	204.3%
7) General Administration	7000-7999		8,124,199.99	586,212.98	8,710,412.97	8,698,294.73	171,286.00	8,869,580.73	1.8%
8) Plant Services	8000-8999		13,796,690.72	6,693,674.14	20,490,364.86	13,171,719.44	7,029,598.00	20,201,317.44	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	120,228.43	2,417,954.47	2,538,182.90	58,323.24	844,000.00	902,323.24	-64.5%
10) TOTAL EXPENDITURES			158,234,015.81	77,124,065.76	235,358,081.57	163,741,570.08	69,997,264.96	233,738,835.04	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,054,755.95	(34,951,003.65)	2,103,752.30	30,691,216.92	(39,066,977.57)	(8,375,760.65)	-498.1%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,278,126.62)	36,278,126.62	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(36,428,126.62)	36,278,126.62	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			626,629.33	1,327,122.97	1,953,752.30	(8,183,176.83)	(342,583.82)	(8,525,760.65)	-536.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,531,216.07	5,281,432.45	30,812,648.52	26,157,845.40	6,608,555.42	32,766,400.82	6.3%
2) Ending Balance, June 30 (E + F1e)			26,157,845.40	6,608,555.42	32,766,400.82	17,974,668.57	6,265,971.60	24,240,640.17	-26.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	119,571.07	0.00	119,571.07	119,571.00	0.00	119,571.00	0.0%
Prepaid Items		9713	1,796,601.80	0.00	1,796,601.80	1,796,602.00	0.00	1,796,602.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,608,555.79	6,608,555.79	0.00	6,265,972.07	6,265,972.07	-5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,682,241.42	0.00	1,682,241.42	1,453,509.42	0.00	1,453,509.42	-13.6%
Site Carry-Over	0000	9760	485,671.00		485,671.00				
Health Benefit Savings	0000	9760	351,592.00		351,592.00				
Categorical Ending Balance	0000	9760	76,632.00		76,632.00				
Instructional Materials	1100	9760	768,346.42		768,346.42				
Site Carry-Over	0000	9760				485,671.00		485,671.00	
Health Benefit Savings	0000	9760				122,860.00		122,860.00	
Categorical Ending Balance	0000	9760				76,632.00		76,632.00	
Instructional Materials	1100	9760				768,346.42		768,346.42	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,065,000.00	0.00	7,065,000.00	7,017,000.00	0.00	7,017,000.00	-0.7%
Unassigned/Unappropriated Amount		9790	15,154,431.11	(0.37)	15,154,430.74	7,247,986.15	(0.47)	7,247,985.68	-52.2%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	57,513.13	57,513.13
6300	Lottery: Instructional Materials	1,645,193.28	1,645,193.28
7311	Classified School Employee Professional Development Block Grant	111,842.00	111,842.00
7510	Low-Performing Students Block Grant	881,093.84	538,510.12
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,912,913.54	3,912,913.54
Total, Restricted Balance		<u>6,608,555.79</u>	<u>6,265,972.07</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,731.00	23,731.00	0.0%
3) Other State Revenue		8300-8599	99,457.00	94,931.00	-4.6%
4) Other Local Revenue		8600-8799	394.77	0.00	-100.0%
5) TOTAL, REVENUES			123,582.77	118,662.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	62,984.36	37,247.00	-40.9%
2) Classified Salaries		2000-2999	23,825.06	18,771.60	-21.2%
3) Employee Benefits		3000-3999	18,993.95	13,051.48	-31.3%
4) Books and Supplies		4000-4999	5,206.66	18,282.47	251.1%
5) Services and Other Operating Expenditures		5000-5999	11,890.21	27,869.47	134.4%
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	3,719.00	3,440.00	-7.5%
9) TOTAL, EXPENDITURES			126,619.24	118,662.02	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,036.47)	(0.02)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,036.47)	(0.02)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,853.03	11,816.56	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,853.03	11,816.56	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,853.03	11,816.56	-20.4%
2) Ending Balance, June 30 (E + F1e)			11,816.56	11,816.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,773.88	11,773.86	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	42.69	42.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,784.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,506.34		
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			57,290.61		
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	11,755.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,719.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			45,474.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,816.58		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	23,731.00	23,731.00	0.0%
TOTAL, FEDERAL REVENUE			23,731.00	23,731.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	96,774.00	93,511.00	-3.4%
All Other State Revenue	All Other	8590	2,683.00	1,420.00	-47.1%
TOTAL, OTHER STATE REVENUE			99,457.00	94,931.00	-4.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	394.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			394.77	0.00	-100.0%
TOTAL, REVENUES			123,582.77	118,662.00	-4.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	62,984.36	37,247.00	-40.9%
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			62,984.36	37,247.00	-40.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	10,594.36	7,000.00	-33.9%
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	13,230.70	11,771.60	-11.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,825.06	18,771.60	-21.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,165.07	6,370.00	-37.3%
PERS		3201-3202	4,891.46	3,889.61	-20.5%
OASDI/Medicare/Alternative		3301-3302	2,699.26	1,976.53	-26.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.21	28.89	-33.1%
Workers' Compensation		3601-3602	1,194.95	786.45	-34.2%
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			18,993.95	13,051.48	-31.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,206.66	18,282.47	251.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,206.66	18,282.47	251.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,530.67	13,033.00	52.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,359.54	14,836.47	341.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,890.21	27,869.47	134.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,719.00	3,440.00	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,719.00	3,440.00	-7.5%
TOTAL, EXPENDITURES			126,619.24	118,662.02	-6.3%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,731.00	23,731.00	0.0%
3) Other State Revenue		8300-8599	99,457.00	94,931.00	-4.6%
4) Other Local Revenue		8600-8799	394.77	0.00	-100.0%
5) TOTAL, REVENUES			123,582.77	118,662.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		103,209.55	99,940.94	-3.2%
2) Instruction - Related Services	2000-2999		17,637.77	15,281.08	-13.4%
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		3,719.00	3,440.00	-7.5%
8) Plant Services	8000-8999		2,052.92	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,619.24	118,662.02	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(3,036.47)	(0.02)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,036.47)	(0.02)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,853.03	11,816.56	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,853.03	11,816.56	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,853.03	11,816.56	-20.4%
2) Ending Balance, June 30 (E + F1e)			11,816.56	11,816.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,773.88	11,773.86	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	42.69	42.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6391	Adult Education Program	11,773.88	11,773.86
Total, Restricted Balance		<u>11,773.88</u>	<u>11,773.86</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,369,471.10	5,851,651.04	9.0%
3) Other State Revenue		8300-8599	443,263.29	367,280.03	-17.1%
4) Other Local Revenue		8600-8799	1,960,874.18	1,922,923.82	-1.9%
5) TOTAL, REVENUES			7,773,608.57	8,141,854.89	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,034,438.24	3,025,685.57	-0.3%
3) Employee Benefits		3000-3999	1,013,484.99	871,114.55	-14.0%
4) Books and Supplies		4000-4999	3,481,677.55	3,785,218.14	8.7%
5) Services and Other Operating Expenditures		5000-5999	360,781.84	399,829.00	10.8%
6) Capital Outlay		6000-6999	22,410.32	20,000.00	-10.8%
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	302,070.53	308,726.57	2.2%
9) TOTAL, EXPENDITURES			8,214,863.47	8,410,573.83	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(441,254.90)	(268,718.94)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(441,254.90)	(268,718.94)	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,657.29	1,459,402.39	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,657.29	1,459,402.39	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,657.29	1,459,402.39	-23.2%
2) Ending Balance, June 30 (E + F1e)			1,459,402.39	1,190,683.45	-18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	180,417.90	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,268,984.49	1,190,683.45	-6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,255,214.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	884,578.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,117.69		
6) Stores		9320	180,417.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,340,328.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	226,897.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	528,051.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	125,977.60		
6) TOTAL, LIABILITIES			880,926.18		
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)			1,459,402.39		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,369,471.10	5,851,651.04	9.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,369,471.10	5,851,651.04	9.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	334,815.29	367,280.03	9.7%
All Other State Revenue		8590	108,448.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			443,263.29	367,280.03	-17.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,936,424.94	1,903,923.82	-1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,449.24	19,000.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,960,874.18	1,922,923.82	-1.9%
TOTAL, REVENUES			7,773,608.57	8,141,854.89	4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,250,940.68	2,336,062.88	3.8%
Classified Supervisors' and Administrators' Salaries		2300	437,312.01	375,119.64	-14.2%
Clerical, Technical and Office Salaries		2400	346,185.55	314,503.05	-9.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,034,438.24	3,025,685.57	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	419,948.80	311,124.41	-25.9%
OASDI/Medicare/Alternative		3301-3302	228,839.32	231,579.70	1.2%
Health and Welfare Benefits		3401-3402	240,250.05	214,776.00	-10.6%
Unemployment Insurance		3501-3502	1,488.81	1,513.60	1.7%
Workers' Compensation		3601-3602	41,943.57	41,775.16	-0.4%
OPEB, Allocated		3701-3702	79,514.44	68,845.68	-13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	1,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,013,484.99	871,114.55	-14.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,489.18	90,000.00	10.4%
Noncapitalized Equipment		4400	34,555.56	25,000.00	-27.7%
Food		4700	3,365,632.81	3,670,218.14	9.0%
TOTAL, BOOKS AND SUPPLIES			3,481,677.55	3,785,218.14	8.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,493.87	10,000.00	-20.0%
Dues and Memberships		5300	2,948.00	4,500.00	52.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,949.30	30,000.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,698.57	119,500.00	33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,125.69	182,379.00	0.7%
Professional/Consulting Services and Operating Expenditures		5800	44,162.37	50,350.00	14.0%
Communications		5900	2,404.04	3,100.00	28.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,781.84	399,829.00	10.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	22,410.32	10,000.00	-55.4%
TOTAL, CAPITAL OUTLAY			22,410.32	20,000.00	-10.8%
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	302,070.53	308,726.57	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			302,070.53	308,726.57	2.2%
TOTAL, EXPENDITURES			8,214,863.47	8,410,573.83	2.4%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,369,471.10	5,851,651.04	9.0%
3) Other State Revenue		8300-8599	443,263.29	367,280.03	-17.1%
4) Other Local Revenue		8600-8799	1,960,874.18	1,922,923.82	-1.9%
5) TOTAL, REVENUES			7,773,608.57	8,141,854.89	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,735,699.88	7,921,968.26	2.4%
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		3,629.76	0.00	-100.0%
7) General Administration	7000-7999		302,070.53	308,726.57	2.2%
8) Plant Services	8000-8999		173,463.30	179,879.00	3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,214,863.47	8,410,573.83	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(441,254.90)	(268,718.94)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(441,254.90)	(268,718.94)	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,657.29	1,459,402.39	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,657.29	1,459,402.39	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,657.29	1,459,402.39	-23.2%
2) Ending Balance, June 30 (E + F1e)			1,459,402.39	1,190,683.45	-18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	180,417.90	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,268,984.49	1,190,683.45	-6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,127,113.36	678,091.84
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	141,871.13	512,591.61
Total, Restricted Balance		<u>1,268,984.49</u>	<u>1,190,683.45</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,041.13	100.00	-90.4%
5) TOTAL, REVENUES			1,041.13	100.00	-90.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,005.00	0.00	-100.0%
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			3,005.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,963.87)	100.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,963.87)	100.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,201.96	53,238.09	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,201.96	53,238.09	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,201.96	53,238.09	-3.6%
2) Ending Balance, June 30 (E + F1e)			53,238.09	53,338.09	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	53,238.09	53,338.09	0.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,083.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	91.63		
3) Accounts Receivable		9200	363.38		
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			53,538.09		
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	300.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			300.00		
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)			53,238.09		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	991.13	100.00	-89.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,041.13	100.00	-90.4%
TOTAL, REVENUES			1,041.13	100.00	-90.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,605.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	400.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,005.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,005.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
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%
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 (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,041.13	100.00	-90.4%
5) TOTAL, REVENUES			1,041.13	100.00	-90.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,605.00	0.00	-100.0%
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		400.00	0.00	-100.0%
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			3,005.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,963.87)	100.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,963.87)	100.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,201.96	53,238.09	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,201.96	53,238.09	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,201.96	53,238.09	-3.6%
2) Ending Balance, June 30 (E + F1e)			53,238.09	53,338.09	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	53,238.09	53,338.09	0.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	556,268.60	75,000.00	-86.5%
5) TOTAL, REVENUES			556,268.60	75,000.00	-86.5%
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	669,033.04	1,246,970.00	86.4%
5) Services and Other Operating Expenditures		5000-5999	11,521.23	433,651.00	3663.9%
6) Capital Outlay		6000-6999	17,210,955.76	14,244,520.00	-17.2%
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			17,891,510.03	15,925,141.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,335,241.43)	(15,850,141.00)	-8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,335,241.43)	(15,850,141.00)	-8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,400,281.07	21,065,039.64	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,400,281.07	21,065,039.64	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,400,281.07	21,065,039.64	-45.1%
2) Ending Balance, June 30 (E + F1e)			21,065,039.64	5,214,898.64	-75.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	21,065,039.64	5,214,898.64	-75.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,381,459.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	17,745.98		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	180,264.29		
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			22,579,470.13		
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	1,514,430.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,514,430.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,065,039.64		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		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	559,184.69	75,000.00	-86.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(2,916.09)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			556,268.60	75,000.00	-86.5%
TOTAL, REVENUES			556,268.60	75,000.00	-86.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	450,432.45	1,010,829.00	124.4%
Noncapitalized Equipment		4400	218,600.59	236,141.00	8.0%
TOTAL, BOOKS AND SUPPLIES			669,033.04	1,246,970.00	86.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,521.23	433,651.00	3663.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,521.23	433,651.00	3663.9%
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	17,210,955.76	14,238,520.00	-17.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	6,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,210,955.76	14,244,520.00	-17.2%
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			17,891,510.03	15,925,141.00	-11.0%

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

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	556,268.60	75,000.00	-86.5%
5) TOTAL, REVENUES			556,268.60	75,000.00	-86.5%
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		17,891,510.03	15,925,141.00	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,891,510.03	15,925,141.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,335,241.43)	(15,850,141.00)	-8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,335,241.43)	(15,850,141.00)	-8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,400,281.07	21,065,039.64	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,400,281.07	21,065,039.64	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,400,281.07	21,065,039.64	-45.1%
2) Ending Balance, June 30 (E + F1e)			21,065,039.64	5,214,898.64	-75.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	21,065,039.64	5,214,898.64	-75.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,572.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,117,563.80	8,796,000.00	-32.9%
5) TOTAL, REVENUES			13,159,135.80	8,796,000.00	-33.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	668,461.13	691,401.73	3.4%
3) Employee Benefits		3000-3999	319,080.64	292,273.57	-8.4%
4) Books and Supplies		4000-4999	692,959.22	1,767,165.00	155.0%
5) Services and Other Operating Expenditures		5000-5999	564,584.99	903,190.00	60.0%
6) Capital Outlay		6000-6999	20,351,159.18	21,894,257.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,949,953.86	8,982,369.87	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,546,199.02	34,530,657.17	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,387,063.22)	(25,734,657.17)	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,599.00	2,070,495.00	168.7%
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			770,599.00	2,070,495.00	168.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,616,464.22)	(23,664,162.17)	34.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,665,647.53	59,049,183.31	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,665,647.53	59,049,183.31	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,665,647.53	59,049,183.31	-23.0%
2) Ending Balance, June 30 (E + F1e)			59,049,183.31	35,385,021.14	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,014.38	1,014.38	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	59,048,168.93	35,384,006.76	-40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,445,601.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	657,058.98		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	347,414.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,330,286.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			59,780,362.07		
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	729,830.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,348.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			731,178.76		
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)			59,049,183.31		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	41,572.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			41,572.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	11,063,340.46	8,636,000.00	-21.9%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	1,166,913.39	160,000.00	-86.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	886,736.20	0.00	-100.0%
Other Local Revenue All Other Local Revenue					
		8699	573.75	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,117,563.80	8,796,000.00	-32.9%
TOTAL, REVENUES			13,159,135.80	8,796,000.00	-33.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5.49	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	141,913.93	144,742.39	2.0%
Clerical, Technical and Office Salaries		2400	229,399.93	243,531.40	6.2%
Other Classified Salaries		2900	297,141.78	303,127.94	2.0%
TOTAL, CLASSIFIED SALARIES			668,461.13	691,401.73	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,981.06	143,348.32	-11.0%
OASDI/Medicare/Alternative		3301-3302	50,036.95	52,892.23	5.7%
Health and Welfare Benefits		3401-3402	98,503.28	86,454.00	-12.2%
Unemployment Insurance		3501-3502	334.59	334.93	0.1%
Workers' Compensation		3601-3602	9,224.76	9,244.09	0.2%
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			319,080.64	292,273.57	-8.4%
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	469,074.07	1,388,582.00	196.0%
Noncapitalized Equipment		4400	223,885.15	378,583.00	69.1%
TOTAL, BOOKS AND SUPPLIES			692,959.22	1,767,165.00	155.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,771.46	25,000.00	81.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,016.67	266,000.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,592.08	2,300.00	-11.3%
Professional/Consulting Services and Operating Expenditures		5800	268,052.69	606,390.00	126.2%
Communications		5900	3,152.09	3,500.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			564,584.99	903,190.00	60.0%
CAPITAL OUTLAY					
Land		6100	903,886.30	785,223.00	-13.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,398,194.49	21,055,701.00	8.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	49,078.39	53,333.00	8.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,351,159.18	21,894,257.00	7.6%
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	5,650,717.45	5,553,586.87	-1.7%
Other Debt Service - Principal		7439	3,299,236.41	3,428,783.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,949,953.86	8,982,369.87	0.4%
TOTAL, EXPENDITURES			31,546,199.02	34,530,657.17	9.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	770,599.00	2,070,495.00	168.7%
(a) TOTAL, INTERFUND TRANSFERS IN			770,599.00	2,070,495.00	168.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,599.00	2,070,495.00	168.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,572.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,117,563.80	8,796,000.00	-32.9%
5) TOTAL, REVENUES			13,159,135.80	8,796,000.00	-33.2%
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		1,136,025.71	1,308,075.30	15.1%
8) Plant Services	8000-8999		21,460,219.45	24,240,212.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,949,953.86	8,982,369.87	0.4%
10) TOTAL, EXPENDITURES			31,546,199.02	34,530,657.17	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,387,063.22)	(25,734,657.17)	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,599.00	2,070,495.00	168.7%
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			770,599.00	2,070,495.00	168.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,616,464.22)	(23,664,162.17)	34.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,665,647.53	59,049,183.31	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,665,647.53	59,049,183.31	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,665,647.53	59,049,183.31	-23.0%
2) Ending Balance, June 30 (E + F1e)			59,049,183.31	35,385,021.14	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,014.38	1,014.38	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	59,048,168.93	35,384,006.76	-40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	1,014.38	1,014.38
Total, Restricted Balance		<u>1,014.38</u>	<u>1,014.38</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,436.68	7,000.00	-89.5%
5) TOTAL, REVENUES			66,436.68	7,000.00	-89.5%
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	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)			66,436.68	7,000.00	-89.5%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,436.68	7,000.00	-89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,678,461.13	3,744,897.81	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,678,461.13	3,744,897.81	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,678,461.13	3,744,897.81	1.8%
2) Ending Balance, June 30 (E + F1e)			3,744,897.81	3,751,897.81	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,744,897.01	3,751,897.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.80	0.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,720,305.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,592.08		
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			3,744,897.81		
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)			3,744,897.81		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	66,436.68	7,000.00	-89.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,436.68	7,000.00	-89.5%
TOTAL, REVENUES			66,436.68	7,000.00	-89.5%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,436.68	7,000.00	-89.5%
5) TOTAL, REVENUES			66,436.68	7,000.00	-89.5%
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		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)			66,436.68	7,000.00	-89.5%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,436.68	7,000.00	-89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,678,461.13	3,744,897.81	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,678,461.13	3,744,897.81	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,678,461.13	3,744,897.81	1.8%
2) Ending Balance, June 30 (E + F1e)			3,744,897.81	3,751,897.81	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,744,897.01	3,751,897.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.80	0.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	3,744,897.01	3,751,897.01
Total, Restricted Balance		<u>3,744,897.01</u>	<u>3,751,897.01</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,569.84	5,000.00	-78.8%
5) TOTAL, REVENUES			23,569.84	5,000.00	-78.8%
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	6,746.11	0.00	-100.0%
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			6,746.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,823.73	5,000.00	-70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,823.73	5,000.00	-70.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,461.59	1,322,285.32	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,461.59	1,322,285.32	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,461.59	1,322,285.32	1.3%
2) Ending Balance, June 30 (E + F1e)			1,322,285.32	1,327,285.32	0.4%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,322,285.32	1,327,285.32	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,313,565.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,719.63		
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			1,322,285.32		
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)			1,322,285.32		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,569.84	5,000.00	-78.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,569.84	5,000.00	-78.8%
TOTAL, REVENUES			23,569.84	5,000.00	-78.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,746.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,746.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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			6,746.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,569.84	5,000.00	-78.8%
5) TOTAL, REVENUES			23,569.84	5,000.00	-78.8%
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		6,746.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,746.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			16,823.73	5,000.00	-70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,823.73	5,000.00	-70.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,305,461.59	1,322,285.32	1.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,305,461.59	1,322,285.32	1.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,305,461.59	1,322,285.32	1.3%
2) Ending Balance, June 30 (E + F1e)			1,322,285.32	1,327,285.32	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			1,322,285.32	1,327,285.32	0.4%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,799,339.01	5,852,973.00	-13.9%
5) TOTAL, REVENUES			6,799,339.01	5,852,973.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	745,171.70	209,115.00	-71.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,159,781.25	3,640,804.58	15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,904,952.95	3,849,919.58	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,894,386.06	2,003,053.42	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,445.36	0.00	-100.0%
b) Transfers Out		7600-7629	819,044.36	2,070,495.00	152.8%
2) Other Sources/Uses					
a) Sources		8930-8979	7,199,936.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,429,337.80	(2,070,495.00)	-132.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,323,723.86	(67,441.58)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,408,194.26	16,731,918.12	125.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,408,194.26	16,731,918.12	125.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,194.26	16,731,918.12	125.9%
2) Ending Balance, June 30 (E + F1e)			16,731,918.12	16,664,476.54	-0.4%
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			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	16,731,918.12	16,664,476.54	-0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,671,771.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	13,047,639.91		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,580.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,694.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,790,685.67		
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	38,073.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,694.10		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,767.55		
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)			16,731,918.12		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	6,552,974.20	5,843,273.00	-10.8%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	182,183.07	9,700.00	-94.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,181.74	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,799,339.01	5,852,973.00	-13.9%
TOTAL, REVENUES			6,799,339.01	5,852,973.00	-13.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	745,171.70	209,115.00	-71.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			745,171.70	209,115.00	-71.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,459,781.25	1,730,804.58	18.6%
Other Debt Service - Principal		7439	1,700,000.00	1,910,000.00	12.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,159,781.25	3,640,804.58	15.2%
TOTAL, EXPENDITURES			3,904,952.95	3,849,919.58	-1.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	48,445.36	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			48,445.36	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	819,044.36	2,070,495.00	152.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			819,044.36	2,070,495.00	152.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	7,040,000.00	0.00	-100.0%
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	159,936.80	0.00	-100.0%
(c) TOTAL, SOURCES			7,199,936.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,429,337.80	(2,070,495.00)	-132.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,799,339.01	5,852,973.00	-13.9%
5) TOTAL, REVENUES			6,799,339.01	5,852,973.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		404,715.20	209,115.00	-48.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,500,237.75	3,640,804.58	4.0%
10) TOTAL, EXPENDITURES			3,904,952.95	3,849,919.58	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2,894,386.06	2,003,053.42	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,445.36	0.00	-100.0%
b) Transfers Out		7600-7629	819,044.36	2,070,495.00	152.8%
2) Other Sources/Uses					
a) Sources		8930-8979	7,199,936.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,429,337.80	(2,070,495.00)	-132.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,323,723.86	(67,441.58)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,408,194.26	16,731,918.12	125.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,408,194.26	16,731,918.12	125.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,408,194.26	16,731,918.12	125.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	16,731,918.12	16,664,476.54	-0.4%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	683.82	100.00	-85.4%
5) TOTAL, REVENUES			683.82	100.00	-85.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	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)			683.82	100.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			683.82	100.00	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,861.68	38,545.50	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,861.68	38,545.50	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,861.68	38,545.50	1.8%
2) Ending Balance, June 30 (E + F1e)			38,545.50	38,645.50	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	38,545.50	38,645.50	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,292.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	253.13		
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			38,545.50		
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)			38,545.50		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	683.82	100.00	-85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			683.82	100.00	-85.4%
TOTAL, REVENUES			683.82	100.00	-85.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
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%
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 (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	683.82	100.00	-85.4%
5) TOTAL, REVENUES			683.82	100.00	-85.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	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)			683.82	100.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			683.82	100.00	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,861.68	38,545.50	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,861.68	38,545.50	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,861.68	38,545.50	1.8%
2) Ending Balance, June 30 (E + F1e)			38,545.50	38,645.50	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	38,545.50	38,645.50	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,569,216.14	3,377,000.00	-5.4%
5) TOTAL, REVENUES			3,569,216.14	3,377,000.00	-5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,321.95	6,400.00	175.6%
2) Classified Salaries		2000-2999	1,983,725.08	2,154,035.97	8.6%
3) Employee Benefits		3000-3999	600,742.98	610,407.12	1.6%
4) Books and Supplies		4000-4999	132,579.15	233,800.00	76.3%
5) Services and Other Operating Expenses		5000-5999	235,344.98	233,950.00	-0.6%
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			2,954,714.14	3,238,593.09	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			614,502.00	138,406.91	-77.5%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			614,502.00	138,406.91	-77.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	616,836.21	1,231,338.21	99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,836.21	1,231,338.21	99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			616,836.21	1,231,338.21	99.6%
2) Ending Net Position, June 30 (E + F1e)			1,231,338.21	1,369,745.12	11.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,231,338.21	1,369,745.12	11.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,194,118.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	230,335.30		
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			1,424,454.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	139,814.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	53,301.82		
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			193,116.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,231,338.21		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,433.77	2,000.00	-86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,554,782.37	3,375,000.00	-5.1%
TOTAL, OTHER LOCAL REVENUE			3,569,216.14	3,377,000.00	-5.4%
TOTAL, REVENUES			3,569,216.14	3,377,000.00	-5.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,321.95	6,400.00	175.6%
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			2,321.95	6,400.00	175.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,863,564.58	2,058,774.36	10.5%
Classified Supervisors' and Administrators' Salaries		2300	87,696.00	95,261.61	8.6%
Clerical, Technical and Office Salaries		2400	32,464.50	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,983,725.08	2,154,035.97	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	729.37	1,095.00	50.1%
PERS		3201-3202	187,569.84	269,153.98	43.5%
OASDI/Medicare/Alternative		3301-3302	151,445.06	164,876.44	8.9%
Health and Welfare Benefits		3401-3402	180,622.81	144,492.00	-20.0%
Unemployment Insurance		3501-3502	992.61	1,076.25	8.4%
Workers' Compensation		3601-3602	27,407.10	29,713.45	8.4%
OPEB, Allocated		3701-3702	51,976.19	0.00	-100.0%
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			600,742.98	610,407.12	1.6%
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	126,786.01	228,800.00	80.5%
Noncapitalized Equipment		4400	5,793.14	5,000.00	-13.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,579.15	233,800.00	76.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,850.56	1,800.00	-53.3%
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	517.03	800.00	54.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	155,407.14	164,050.00	5.6%
Professional/Consulting Services and Operating Expenditures		5800	75,570.25	67,300.00	-10.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			235,344.98	233,950.00	-0.6%
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			2,954,714.14	3,238,593.09	9.6%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,569,216.14	3,377,000.00	-5.4%
5) TOTAL, REVENUES			3,569,216.14	3,377,000.00	-5.4%
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		2,954,714.14	3,238,593.09	9.6%
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			2,954,714.14	3,238,593.09	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			614,502.00	138,406.91	-77.5%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			614,502.00	138,406.91	-77.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	616,836.21	1,231,338.21	99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,836.21	1,231,338.21	99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			616,836.21	1,231,338.21	99.6%
2) Ending Net Position, June 30 (E + F1e)			1,231,338.21	1,369,745.12	11.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,231,338.21	1,369,745.12	11.2%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,346.98	55,100.00	1.4%
5) TOTAL, REVENUES			54,346.98	55,100.00	1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,067.93	101,042.65	2.0%
3) Employee Benefits		3000-3999	41,212.41	44,400.35	7.7%
4) Books and Supplies		4000-4999	15,027.00	13,000.00	-13.5%
5) Services and Other Operating Expenses		5000-5999	70,690.11	28,300.00	-60.0%
6) Depreciation		6000-6999	2,824.11	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			228,821.56	186,743.00	-18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,474.58)	(131,643.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,474.58)	18,357.00	-175.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	128,190.77	103,716.19	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,190.77	103,716.19	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			128,190.77	103,716.19	-19.1%
2) Ending Net Position, June 30 (E + F1e)			103,716.19	122,073.19	17.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	103,716.19	122,073.19	17.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,620.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,543.35		
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	28,241.14		
g) Accumulated Depreciation - Equipment		9445	(9,884.39)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			123,521.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	19,804.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			19,804.82		
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)			103,716.19		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,132.98	100.00	-95.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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	52,214.00	55,000.00	5.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,346.98	55,100.00	1.4%
TOTAL, REVENUES			54,346.98	55,100.00	1.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,067.93	101,042.65	2.0%
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			99,067.93	101,042.65	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,893.57	20,949.17	17.1%
OASDI/Medicare/Alternative		3301-3302	7,553.24	7,729.76	2.3%
Health and Welfare Benefits		3401-3402	14,348.94	14,346.00	0.0%
Unemployment Insurance		3501-3502	49.53	48.09	-2.9%
Workers' Compensation		3601-3602	1,367.13	1,327.33	-2.9%
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			41,212.41	44,400.35	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,631.10	8,000.00	-41.3%
Noncapitalized Equipment		4400	1,395.90	5,000.00	258.2%
TOTAL, BOOKS AND SUPPLIES			15,027.00	13,000.00	-13.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,787.48	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97.11	300.00	208.9%
Professional/Consulting Services and Operating Expenditures		5800	67,805.52	28,000.00	-58.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			70,690.11	28,300.00	-60.0%
DEPRECIATION					
Depreciation Expense		6900	2,824.11	0.00	-100.0%
TOTAL, DEPRECIATION			2,824.11	0.00	-100.0%
TOTAL, EXPENSES			228,821.56	186,743.00	-18.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,346.98	55,100.00	1.4%
5) TOTAL, REVENUES			54,346.98	55,100.00	1.4%
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		228,821.56	186,743.00	-18.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			228,821.56	186,743.00	-18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(174,474.58)	(131,643.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,474.58)	18,357.00	-175.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	128,190.77	103,716.19	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,190.77	103,716.19	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			128,190.77	103,716.19	-19.1%
2) Ending Net Position, June 30 (E + F1e)			103,716.19	122,073.19	17.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	103,716.19	122,073.19	17.7%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,127.39	20,100.82	20,144.45	20,190.00	20,200.00	20,212.00
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)	20,127.39	20,100.82	20,144.45	20,190.00	20,200.00	20,212.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.06	2.06	2.06	12.00	12.00	12.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.06	2.06	2.06	12.00	12.00	12.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,129.45	20,102.88	20,146.51	20,202.00	20,212.00	20,224.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	64,444,412.44		64,444,412.44	873,887.00		65,318,299.44
Work in Progress	162,162,307.94		162,162,307.94	34,358,682.00	24,097,429.00	172,423,560.94
Total capital assets not being depreciated	226,606,720.38	0.00	226,606,720.38	35,232,569.00	24,097,429.00	237,741,860.38
Capital assets being depreciated:						
Land Improvements	32,181,065.24		32,181,065.24	1,942,679.00		34,123,744.24
Buildings	439,684,569.35		439,684,569.35	25,807,557.00		465,492,126.35
Equipment	40,921,325.00		40,921,325.00	714,234.00	215,836.00	41,419,723.00
Total capital assets being depreciated	512,786,959.59	0.00	512,786,959.59	28,464,470.00	215,836.00	541,035,593.59
Accumulated Depreciation for:						
Land Improvements	(17,643,909.00)		(17,643,909.00)		1,398,457.00	(19,042,366.00)
Buildings	(89,128,280.00)		(89,128,280.00)		10,061,321.00	(99,189,601.00)
Equipment	(33,527,079.00)		(33,527,079.00)	226,873.00	2,383,778.00	(35,683,984.00)
Total accumulated depreciation	(140,299,268.00)	0.00	(140,299,268.00)	226,873.00	13,843,556.00	(153,915,951.00)
Total capital assets being depreciated, net	372,487,691.59	0.00	372,487,691.59	28,691,343.00	14,059,392.00	387,119,642.59
Governmental activity capital assets, net	599,094,411.97	0.00	599,094,411.97	63,923,912.00	38,156,821.00	624,861,502.97
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	67.49%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$130,681,875.72
		\$130,681,875.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	3.42%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 17, 2019

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Brent Watson

Mark Schiel

Name

Name

Executive Director of Fiscal Services

Asst Superintendent Bus Svc

Title

Title

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760-752-1210

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E-mail Address

E-mail Address

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

FEDERAL PROGRAM NAME	TITLE I	ESSA CSI	SPED IDEA: Basic Local Part B	SPED: Parental Placed Private	SPED IDEA: Preschool Part B	SPED: IDEA Mental Health	SPED: IDEA Preschool Staff Dev
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	445,482.17	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,676,665.00	172,442.00	3,690,859.00	12,985.00	119,346.00	232,892.00	1,158.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,676,665.00	172,442.00	3,690,859.00	12,985.00	119,346.00	232,892.00	1,158.00
3. Required Matching Funds/Other					18,575.52		
4. Total Available Award (sum lines 1, 2d, & 3)	3,122,147.17	172,442.00	3,690,859.00	12,985.00	137,921.52	232,892.00	1,158.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,843,485.49	43,111.00	0.00	0.00	0.00	132,122.74	0.00
7. Contributed Matching Funds					18,575.52		
8. Total Available (sum lines 5, 6, & 7)	2,843,485.49	43,111.00	0.00	0.00	18,575.52	132,122.74	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,957,125.75	1,169.68	3,690,859.00	12,985.00	137,921.52	232,892.00	1,158.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,957,125.75	1,169.68	3,690,859.00	12,985.00	137,921.52	232,892.00	1,158.00
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)	(113,640.26)	41,941.32	(3,690,859.00)	(12,985.00)	(119,346.00)	(100,769.26)	(1,158.00)
a. Unearned Revenue		41,941.32					
b. Accounts Payable							
c. Accounts Receivable	113,640.26		3,690,859.00	12,985.00	119,346.00	100,769.26	1,158.00
14. Unused Grant Award Calculation (line 4 minus line 9)	165,021.42	171,272.32	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	165,021.42	171,272.32	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,957,125.75	1,169.68	3,690,859.00	12,985.00	119,346.00	232,892.00	1,158.00

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

FEDERAL PROGRAM NAME	CARL PERKINS CTE	ESEA: TITLE II, Part A	ESEA: TITLE IV, Part A	ESEA: TITLE III, Eng Learner	ESEA: TITLE III Immigrant	NCLB: TITLE II, Part B	JRROTC
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3550	4035	4127	4203	4201	4050	5810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	418,539.75		230,757.39	0.00	0.00	0.00
2. a. Current Year Award	111,869.00	451,462.00	195,466.00	336,056.00	44,651.00	350,000.00	73,645.13
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	111,869.00	451,462.00	195,466.00	336,056.00	44,651.00	350,000.00	73,645.13
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	111,869.00	870,001.75	195,466.00	566,813.39	44,651.00	350,000.00	73,645.13
REVENUES							
5. Unearned Revenue Deferred from Prior Year		36,952.30	0.00	0.00	0.00	0.00	
6. Cash Received in Current Year	47,605.88	409,888.00	0.00	341,063.12	20,964.00	0.00	73,645.13
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	47,605.88	446,840.30	0.00	341,063.12	20,964.00	0.00	73,645.13
EXPENDITURES							
9. Donor-Authorized Expenditures	111,869.00	492,541.68	0.00	395,518.10	0.00	9,591.99	73,645.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	111,869.00	492,541.68	0.00	395,518.10	0.00	9,591.99	73,645.13
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)	(64,263.12)	(45,701.38)	0.00	(54,454.98)	20,964.00	(9,591.99)	0.00
a. Unearned Revenue					20,964.00		
b. Accounts Payable							
c. Accounts Receivable	64,263.12	45,701.38		54,454.98		9,591.99	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	377,460.07	195,466.00	171,295.29	44,651.00	340,408.01	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	377,460.07	195,466.00	171,295.29	44,651.00	340,408.01	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	111,869.00	492,541.68	0.00	395,518.10	0.00	9,591.99	73,645.13

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,094,779.31
2. a. Current Year Award	8,469,496.13
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,469,496.13
3. Required Matching Funds/Other	18,575.52
4. Total Available Award (sum lines 1, 2d, & 3)	9,582,850.96
REVENUES	
5. Unearned Revenue Deferred from Prior Year	36,952.30
6. Cash Received in Current Year	3,911,885.36
7. Contributed Matching Funds	18,575.52
8. Total Available (sum lines 5, 6, & 7)	3,967,413.18
EXPENDITURES	
9. Donor-Authorized Expenditures	8,117,276.85
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	8,117,276.85
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)	(4,149,863.67)
a. Unearned Revenue	62,905.32
b. Accounts Payable	0.00
c. Accounts Receivable	4,212,768.99
14. Unused Grant Award Calculation (line 4 minus line 9)	1,465,574.11
15. If Carryover is allowed, enter line 14 amount here	1,465,574.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,098,701.33

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

STATE PROGRAM NAME	CAREER TECH ED: Incentive Grant	SPED: Workability I LEA	AGRICULTURAL CAREER TECH ED	TOBACCO USE PREV GRANT	TOTAL
RESOURCE CODE	6387	6520	7010	7810	
REVENUE OBJECT	8590	8590	8590	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	175,853.73	0.00	0.00	0.00	175,853.73
2. a. Current Year Award	626,899.00	189,245.00	9,011.00	207,612.00	1,032,767.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	626,899.00	189,245.00	9,011.00	207,612.00	1,032,767.00
3. Required Matching Funds/Other		38,907.01			38,907.01
4. Total Available Award (sum lines 1, 2c, & 3)	802,752.73	228,152.01	9,011.00	207,612.00	1,247,527.74
REVENUES					
5. Unearned Revenue Deferred from Prior Year	175,853.73	0.00	0.00	0.00	175,853.73
6. Cash Received in Current Year	626,899.00	141,933.75	5,258.00	0.00	774,090.75
7. Contributed Matching Funds		38,907.01			38,907.01
8. Total Available (sum lines 5, 6, & 7)	802,752.73	180,840.76	5,258.00	0.00	988,851.49
EXPENDITURES					
9. Donor-Authorized Expenditures	738,285.02	228,152.01	9,011.00	68,441.98	1,043,890.01
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	738,285.02	228,152.01	9,011.00	68,441.98	1,043,890.01
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)	64,467.71	(47,311.25)	(3,753.00)	(68,441.98)	(55,038.52)
a. Unearned Revenue	64,467.71	0.00			64,467.71
b. Accounts Payable					0.00
c. Accounts Receivable		47,311.25	3,753.00	68,441.98	119,506.23
14. Unused Grant Award Calculation (line 4 minus line 9)	64,467.71	0.00	0.00	139,170.02	203,637.73
15. If Carryover is allowed, enter line 14 amount here	64,467.71			139,170.02	203,637.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	738,285.02	189,245.00	9,011.00	68,441.98	1,004,983.00

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

LOCAL PROGRAM NAME	WE CAN WORK	PLTW	AFCEA ED Foundation Grant	CHARGERS GRANT	CURRENT WISDOM	STAPLES FOUND. GRANT	BARONA ED GRANT
RESOURCE CODE	9010.207	9010.517	9010.52	9010.525	9010.547	9010.55	9010.563
REVENUE OBJECT	8699.207	8699.517	8699.521	8699.526	8699.547/8	8699.551	8699.587
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	309.85	302.10	340.78	496.88	38.24
2. a. Current Year Award	50,925.00	15,000.00	0.00	18,500.00	4,667.00	0.00	0.00
b. Other Adjustments		10,000.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,925.00	25,000.00	0.00	18,500.00	4,667.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,925.00	25,000.00	309.85	18,802.10	5,007.78	496.88	38.24
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	309.85	302.10	340.78	496.88	38.24
6. Cash Received in Current Year	44,180.63	25,000.00	0.00	18,500.00	4,667.00	0.00	0.00
7. Contributed Matching Funds	0.00						
8. Total Available (sum lines 5, 6, & 7)	44,180.63	25,000.00	309.85	18,802.10	5,007.78	496.88	38.24
EXPENDITURES							
9. Donor-Authorized Expenditures	43,565.82	10,000.00	0.00	18,500.00	3,614.24	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	43,565.82	10,000.00	0.00	18,500.00	3,614.24	0.00	0.00
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)	614.81	15,000.00	309.85	302.10	1,393.54	496.88	38.24
a. Unearned Revenue	614.81	15,000.00	309.85	302.10	1,393.54	496.88	38.24
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	7,359.18	15,000.00	309.85	302.10	1,393.54	496.88	38.24
15. If Carryover is allowed, enter line 14 amount here		15,000.00	309.85	302.10	1,393.54	496.88	38.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,565.82	10,000.00	0.00	18,500.00	3,614.24	0.00	0.00

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

LOCAL PROGRAM NAME	BIG HISTORY GRANT	FUEL UP TO PLAY 60 GRANT	CSEA CHEK GRANT	NAT'L FOUND FOR AUTISM RES	ASES	ASSETS - SMHS Base	ASSETS - TOHS Eq Access
RESOURCE CODE	9010.569	9010.573	9010.594	9010.595	9065	9068.514	9068.507
REVENUE OBJECT	8677.569	8699.586	8699.594/98	8699.595/96	8677.552	8285.517/16/54	8282-507
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,980.01	87.47	668.51	56.65	0.00	(2,695.20)	0.00
2. a. Current Year Award	0.00	0.00	2,967.00	2,775.00	912,991.87	237,500.00	15,000.00
b. Other Adjustments						2,695.20	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,967.00	2,775.00	912,991.87	240,195.20	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,980.01	87.47	3,635.51	2,831.65	912,991.87	237,500.00	15,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	3,980.01	87.47	668.51	56.65	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	2,967.00	2,775.00	593,444.72	59,375.00	3,750.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,980.01	87.47	3,635.51	2,831.65	593,444.72	59,375.00	3,750.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	3,223.66	2,738.22	912,991.87	237,500.00	15,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	3,223.66	2,738.22	912,991.87	237,500.00	15,000.00
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)	3,980.01	87.47	411.85	93.43	(319,547.15)	(178,125.00)	(11,250.00)
a. Unearned Revenue	3,980.01	87.47	411.85	93.43		0.00	0.00
b. Accounts Payable							
c. Accounts Receivable					319,547.15	178,125.00	11,250.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,980.01	87.47	411.85	93.43	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,980.01	87.47	411.85	93.43	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	3,223.66	2,738.22	912,991.87	237,500.00	15,000.00

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

LOCAL PROGRAM NAME	ASSETS - TOHS Base	CAREER TECH ED	TOTAL
RESOURCE CODE	9068.515	919	
REVENUE OBJECT	8285.515	8782.004	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00	0.00	3,585.29
2. a. Current Year Award	237,500.00	106,751.00	1,604,576.87
b. Other Adjustments		22,694.00	35,389.20
c. Adj Curr Yr Award (sum lines 2a & 2b)	237,500.00	129,445.00	1,639,966.07
3. Required Matching Funds/Other		1,858,565.78	1,858,565.78
4. Total Available Award (sum lines 1, 2c, & 3)	237,500.00	1,988,010.78	3,502,117.14
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	6,280.49
6. Cash Received in Current Year	59,375.00	106,751.00	920,785.35
7. Contributed Matching Funds		1,858,565.78	1,858,565.78
8. Total Available (sum lines 5, 6, & 7)	59,375.00	1,965,316.78	2,785,631.62
EXPENDITURES			
9. Donor-Authorized Expenditures	179,121.29	1,965,316.77	3,391,571.87
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	179,121.29	1,965,316.77	3,391,571.87
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)	(119,746.29)	0.01	(605,940.25)
a. Unearned Revenue	0.00		22,728.18
b. Accounts Payable			0.00
c. Accounts Receivable	119,746.29		628,668.44
14. Unused Grant Award Calculation (line 4 minus line 9)	58,378.71	22,694.01	110,545.27
15. If Carryover is allowed, enter line 14 amount here			22,113.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	179,121.29	106,751.00	1,533,006.10

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

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER	5640	
RESOURCE CODE	8290	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	186,496.13	186,496.13
2. a. Current Year Award	165,978.32	165,978.32
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	165,978.32	165,978.32
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	352,474.45	352,474.45
REVENUES		
5. Cash Received in Current Year	165,978.32	165,978.32
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
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	165,978.32	165,978.32
EXPENDITURES		
10. Donor-Authorized Expenditures	294,961.32	294,961.32
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	294,961.32	294,961.32
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	57,513.13	57,513.13

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

STATE PROGRAM NAME	CA CLEAN ENERGY JOBS	LOTTERY: Instruct Materials	SPECIAL EDUCATION	SPED: Mental Health Services	CLASS SCHOOL EMPL DEV GRNT	COLLEGE READINESS GRNT	LOW PERF STUD BLOCK GRNT
RESOURCE CODE	6230	6300	6500	6512	7311	7338	7510
REVENUE OBJECT	8590.801	8560.000/002	8792	8590.211/212	8590.731	8590.257	8590.019
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	502,159.93	1,212,237.79	0.00	0.00	0.00	262,961.30	0.00
2. a. Current Year Award	0.00	1,388,390.60	10,553,217.81	1,263,185.00	111,842.00	0.00	889,117.00
b. Other Adjustments		106,177.03		(15,389.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,494,567.63	10,553,217.81	1,247,796.00	111,842.00	0.00	889,117.00
3. Required Matching Funds/Other			29,202,679.50	455,506.27			
4. Total Available Award (sum lines 1, 2c, & 3)	502,159.93	2,706,805.42	39,755,897.31	1,703,302.27	111,842.00	262,961.30	889,117.00
REVENUES							
5. Cash Received in Current Year	0.00	996,166.64	10,453,347.70	931,951.00	111,842.00	0.00	439,666.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	498,400.99	99,870.11	315,845.00	0.00	0.00	449,451.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	498,400.99	99,870.11	315,845.00	0.00	0.00	449,451.00
8. Contributed Matching Funds			29,202,735.02	455,506.27			
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,494,567.63	39,755,952.83	1,703,302.27	111,842.00	0.00	889,117.00
EXPENDITURES							
10. Donor-Authorized Expenditures	502,159.93	1,061,612.14	39,755,897.31	1,703,302.27	0.00	262,961.30	8,023.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	502,159.93	1,061,612.14	39,755,897.31	1,703,302.27	0.00	262,961.30	8,023.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,645,193.28	0.00	0.00	111,842.00	0.00	881,093.84

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

STATE PROGRAM NAME	STRS ON BEHALF: Contrib	RRMA: Routine Restricted Maint	ADULT ED BIK GRANT	ADULT ED BLK: Data & Accountab	ADULT ED: Basic Education	ADULT ED: English Lit & Civics	LOTTERY: Unrestricted
RESOURCE CODE	7690	8150	6391	6392	3905	3926	1100
REVENUE OBJECT	8590.769	8699/8980	8590.011/012	8590.01	8290.114	8290.114	8560.000/002
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	3,117,577.65	12,967.27	1,843.07	0.00	0.00	363,221.08
2. a. Current Year Award	17,131,697.00	0.00	86,774.00	0.00	15,416.00	8,315.00	3,442,810.84
b. Other Adjustments		27,861.00	10,000.00	0.00	0.00	0.00	77,891.20
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,131,697.00	27,861.00	96,774.00	0.00	15,416.00	8,315.00	3,520,702.04
3. Required Matching Funds/Other		6,559,763.12					
4. Total Available Award (sum lines 1, 2c, & 3)	17,131,697.00	9,705,201.77	109,741.27	1,843.07	15,416.00	8,315.00	3,883,923.12
REVENUES							
5. Cash Received in Current Year	17,131,697.00	26,975.58	89,283.66	0.00	1,715.00	0.00	3,009,278.98
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	885.42	7,490.34	0.00	13,701.00	8,315.00	511,423.06
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	885.42	7,490.34	0.00	13,701.00	8,315.00	511,423.06
8. Contributed Matching Funds		6,559,763.12	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	17,131,697.00	6,587,624.12	96,774.00	0.00	15,416.00	8,315.00	3,520,702.04
EXPENDITURES							
10. Donor-Authorized Expenditures	17,131,697.00	5,792,288.23	98,362.15	1,843.07	15,416.00	8,315.00	3,115,576.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	17,131,697.00	5,792,288.23	98,362.15	1,843.07	15,416.00	8,315.00	3,115,576.70
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	3,912,913.54	11,379.12	0.00	0.00	0.00	768,346.42

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,472,968.09
2. a. Current Year Award	34,890,765.25
b. Other Adjustments	206,540.23
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,097,305.48
3. Required Matching Funds/Other	36,217,948.89
4. Total Available Award (sum lines 1, 2c, & 3)	76,788,222.46
REVENUES	
5. Cash Received in Current Year	33,191,923.56
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,905,381.92
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,905,381.92
8. Contributed Matching Funds	36,218,004.41
9. Total Available (sum lines 5, 7c, & 8)	71,315,309.89
EXPENDITURES	
10. Donor-Authorized Expenditures	69,457,454.26
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	69,457,454.26
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	7,330,768.20

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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	101,296,684.54	301	225,189.34	303	101,071,495.20	305	7,900.82		307	101,063,594.38	309
2000 - Classified Salaries	32,659,546.26	311	227,960.93	313	32,431,585.33	315	2,993,447.49		317	29,438,137.84	319
3000 - Employee Benefits	72,602,151.06	321	3,485,181.76	323	69,116,969.30	325	1,726,179.67		327	67,390,789.63	329
4000 - Books, Supplies Equip Replace. (6500)	6,751,277.74	331	176,328.18	333	6,574,949.56	335	2,626,382.20		337	3,948,567.36	339
5000 - Services... & 7300 - Indirect Costs	18,610,575.33	341	808,605.52	343	17,801,969.81	345	5,702,329.32		347	12,099,640.49	349
TOTAL					226,996,969.20	365			TOTAL	213,940,729.70	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011.		1100	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	397
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			67.49%
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)	67.49%
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).	213,940,729.70
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	331,540,159.00	11,497,552.00	343,037,711.00	6,490,496.00	7,755,578.00	341,772,629.00	8,692,495.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,533,538.00	2,966.00	2,536,504.00		277,913.00	2,258,591.00	281,036.00
Lease Revenue Bonds Payable	119,539,962.00	(34,092,491.00)	85,447,471.00	280,847.00	1,502,729.00	84,225,589.00	1,662,729.00
Other General Long-Term Debt	88,365,419.00	1,946,231.00	90,311,650.00	7,199,937.00	4,580,033.00	92,931,554.00	4,775,686.00
Net Pension Liability	216,280,261.00	(4,803,790.00)	211,476,471.00	11,513,659.00		222,990,130.00	
Total/Net OPEB Liability	20,425,225.00	72,044,423.00	92,469,648.00	4,524,456.00		96,994,104.00	
Compensated Absences Payable	1,347,203.55	(45,944.00)	1,301,259.55	83,592.00		1,384,851.55	
Governmental activities long-term liabilities	780,031,767.55	46,548,947.00	826,580,714.55	30,092,987.00	14,116,253.00	842,557,448.55	15,411,946.00
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		341,867.00	341,867.00	0.00		341,867.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable		45,943.00	45,943.00	12,835.00		58,778.00	
Business-type activities long-term liabilities	0.00	387,810.00	387,810.00	12,835.00	0.00	400,645.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	235,508,081.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,412,238.18
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	1,875,018.62
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	899,663.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	67,142.43
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,959.00
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)				3,020,783.79
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	441,254.90
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)				224,516,314.50

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,102.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,168.37
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.)	207,084,245.34	10,293.06
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)	207,084,245.34	10,293.06
B. Required effort (Line A.2 times 90%)	186,375,820.81	9,263.75
C. Current year expenditures (Line I.E and Line II.B)	224,516,314.50	11,168.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	126,030,427.87		126,030,427.87			130,681,875.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,126.00		20,126.00			20,129.45
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	20,129.45		20,129.45	20,202.00		20,202.00
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)			20,129.45			20,202.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	274,755.64		274,755.64	200,000.00		200,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	41,449,360.44		41,449,360.44	42,345,000.00		42,345,000.00
5. Unsecured Roll Taxes (Object 8042)	1,310,337.14		1,310,337.14	1,300,000.00		1,300,000.00
6. Prior Years' Taxes (Object 8043)	(19,774.46)		(19,774.46)	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,223,208.82		2,223,208.82	2,400,000.00		2,400,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(22,337.00)		(22,337.00)	(160,000.00)		(160,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,689,787.18		15,689,787.18	15,400,000.00		15,400,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	60,905,337.76	0.00	60,905,337.76	61,485,000.00	0.00	61,485,000.00
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)	60,905,337.76	0.00	60,905,337.76	61,485,000.00	0.00	61,485,000.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,989,007.67			2,110,032.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,989,007.67			2,110,032.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	121,715,589.02		121,715,589.02	127,951,499.00		127,951,499.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	116,907.00		116,907.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	121,832,496.02	0.00	121,832,496.02	127,951,499.00	0.00	127,951,499.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	237,461,833.87		237,461,833.87	225,363,074.39		225,363,074.39
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	664,389.79		664,389.79	166,000.00		166,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			126,030,427.87			130,681,875.72
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0002			1.0036
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			130,681,875.72			136,201,695.20
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			60,905,337.76			61,485,000.00
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)			2,415,534.00			2,424,240.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			71,765,545.63			76,826,727.20
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			71,765,545.63			76,826,727.20
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])			372,238.73			101,954.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			61,277,576.49			61,586,954.02
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)			71,393,306.90			76,724,773.18
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			61,277,576.49			
b. State Subventions (Line D8)			71,393,306.90			
c. Less: Excluded Appropriations (Line C23)			1,989,007.67			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			130,681,875.72			

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) 6,341,058.65
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 196,881,303.21

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) 3.22%

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)	6,068,217.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,684,525.29
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	47,038.20
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	639,257.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,439,038.89
9. Carry-Forward Adjustment (Part IV, Line F)	(586,316.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,852,722.87

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	156,940,369.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,518,669.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,235,846.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,206,467.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,301,988.26
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	3,285.71
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	879,958.13
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	218,092.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	118,371.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,213,460.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	122,900.24
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,890,382.62
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,005.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	229,652,796.66

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)	3.67%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.42%
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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>8,439,038.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.93%) 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 (3.93%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.93%) times Part III, Line B18); zero if positive	<u>(586,316.02)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(586,316.02)</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>3.42%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-293,158.01) is applied to the current year calculation and the remainder (\$-293,158.01) is deferred to one or more future years:	<u>3.55%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-195,438.67) is applied to the current year calculation and the remainder (\$-390,877.35) is deferred to one or more future years:	<u>3.59%</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>(586,316.02)</u>

Approved indirect cost rate: 3.93%
Highest rate used in any program: 3.93%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,845,307.75	111,818.00	3.93%
01	4035	473,918.68	18,623.00	3.93%
01	4050	9,228.99	363.00	3.93%
01	4203	387,753.11	7,765.00	2.00%
01	6387	536,719.40	21,093.07	3.93%
01	6520	220,996.01	7,156.00	3.24%
01	7338	256,379.84	6,581.46	2.57%
01	7510	7,719.77	303.39	3.93%
01	7810	65,853.92	2,588.06	3.93%
01	9010	824,304.23	28,959.00	3.51%
11	6391	94,643.16	3,719.00	3.93%
13	5310	7,410,418.30	287,509.24	3.88%
13	5320	332,461.86	13,065.75	3.93%
13	5370	38,054.46	1,495.54	3.93%

Unaudited Actuals
2018-19 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	363,221.08		1,212,237.79	1,575,458.87
2. State Lottery Revenue	8560	3,520,702.04		1,494,567.63	5,015,269.67
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,883,923.12	0.00	2,706,805.42	6,590,728.54
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	902,020.26		1,049,252.14	1,951,272.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,213,556.44			2,213,556.44
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			12,360.00	12,360.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,115,576.70	0.00	1,061,612.14	4,177,188.84
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	768,346.42	0.00	1,645,193.28	2,413,539.70
D. COMMENTS:					
The expenditures in object code 5000 (line B/5c) are for instructional software subscriptions.					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,159,187.19	1,695,727.57	14,086,897.14	32,119.47	19,957,184.15	0.00	691,810.53
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	733.40	733.40	733.40	733.40	1,317.78	1,317.78	148.00
3100 Alternative Schools							
3200 Continuation Schools	10.20	10.20	10.20	10.20	13.00	13.00	
3300 Independent Study Centers	3.50	3.50	3.50	3.50	4.00	4.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	14.80	14.80	14.80	14.80	19.00	19.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.00	2.00	2.00	2.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	193.70	193.70	193.70	193.70	147.50	147.50	391.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					78.00	78.00	
7150 Nonagency - Other							
8100 Community Services					5.63	5.63	
8500 Child Care and Development Services					16.00	16.00	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					37.35	37.35	
C. Total Allocation Factors	957.60	957.60	957.60	957.60	1,638.26	1,638.26	539.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	124,113,248.73	29,242,951.32	153,356,200.05	5,972,171.33		159,328,371.38
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,813,674.42	339,165.22	2,152,839.64	83,838.33		2,236,677.97
3300	Independent Study Centers	379,239.72	110,766.99	490,006.71	19,082.40		509,089.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,061,083.38	493,794.14	3,554,877.52	138,438.08		3,693,315.60
4110	Regular Education, Adult	11,888.52	0.00	11,888.52	462.98		12,351.50
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	1,709,889.79	35,450.99	1,745,340.78	67,969.04		1,813,309.82
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	52,913,777.64	5,732,115.34	58,645,892.98	2,283,854.98		60,929,747.96
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,354,181.36	950,191.28	2,304,372.64	89,739.50		2,394,112.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	215,908.41	68,584.32	284,492.73	11,079.04		295,571.77
8500	Child Care and Development Services	310,145.70	194,911.03	505,056.73	19,668.49		524,725.22
Other Costs							
----	Food Services					79,576.34	79,576.34
----	Enterprise					3,285.71	3,285.71
----	Facilities Acquisition & Construction					520,659.93	520,659.93
----	Other Outgo					2,688,182.90	2,688,182.90
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		454,995.44	454,995.44	329,898.34		784,893.78
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(305,789.53)		(305,789.53)
----	Total General Fund and Charter Schools Funds Expenditures	185,883,037.67	37,622,926.07	223,505,963.74	8,710,412.98	3,291,704.88	235,508,081.60

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	109,025,921.05	1,011,945.08	244,867.19	12,807.38	11,599,372.41	11,687.00	2,206,467.20			181.42	0.00	124,113,248.73
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	1,447,851.88	84,926.39	0.00	0.00	279,751.59	0.00	0.00			1,144.56	0.00	1,813,674.42
3300	Independent Study Centers	377,831.25	1,024.45	0.00	0.00	0.00	0.00	0.00			384.02	0.00	379,239.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,937,211.55	120,498.96	0.00	0.00	0.00	0.00	0.00			3,372.87	0.00	3,061,083.38
4110	Regular Education, Adult	11,523.86	0.00	0.00	364.66	0.00	0.00	0.00			0.00	0.00	11,888.52
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	1,176,036.56	337,071.89	5,399.54	20,133.30	168,017.05	0.00	0.00			3,231.45	0.00	1,709,889.79
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	43,690,964.20	2,525,538.70	31,286.36	187,880.66	1,962,184.99	4,511,716.27	0.00			4,206.46	0.00	52,913,777.64
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,354,181.36	0.00	0.00	0.00	1,354,181.36
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	215,908.41	0.00	0.00	0.00	215,908.41
8500	Child Care and Development Services	0.00	0.00	14.22	0.00	0.00	0.00	0.00	310,131.48	0.00	0.00	0.00	310,145.70
Total Direct Charged Costs		158,667,340.35	4,081,005.47	281,567.31	221,186.00	14,009,326.04	4,523,403.27	2,206,467.20	1,880,221.25	0.00	12,520.78	0.00	185,883,037.67

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	12,999,876.02	16,053,116.19	189,959.11	29,242,951.32
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	180,800.01	158,365.21	0.00	339,165.22
3300	Independent Study Centers	62,039.23	48,727.76	0.00	110,766.99
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	262,337.29	231,456.85	0.00	493,794.14
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	35,450.99	0.00	0.00	35,450.99
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,433,427.85	1,796,836.07	501,851.42	5,732,115.34
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	950,191.28	0.00	950,191.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	68,584.32	0.00	68,584.32
8500	Child Care and Development Svcs.	0.00	194,911.03	0.00	194,911.03
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		454,995.44		454,995.44
Total Allocated Support Costs		16,973,931.39	19,957,184.15	691,810.53	37,622,926.07

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	879,958.13
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	47,038.20
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,286,309.88
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,802,896.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,016,202.50
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	185,883,037.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	37,622,926.07
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	223,505,963.74
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	122,900.24
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,890,382.62
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	3,005.00
5	Total Direct Charged Costs in Other Funds	8,016,287.86
D. Total Direct Charged and Allocated Costs (B3 + C5)		231,522,251.60
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.89%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	79,576.34				79,576.34
Enterprise (Objects 1000-5999, 6400, and 6500)		3,285.71			3,285.71
Facilities Acquisition & Construction (Objects 1000-6500)			520,659.93		520,659.93
Other Outgo (Objects 1000-7999)				2,688,182.90	2,688,182.90
Total Other Costs	79,576.34	3,285.71	520,659.93	2,688,182.90	3,291,704.88

Current LEA: 37-73791-0000000 San Marcos Unified		
Selected SELPA: PP		(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)
PP	North Coastal	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(341,827.02)	0.00	(305,789.53)				
Other Sources/Uses Detail					0.00	150,000.00	613,001.60	6,336,685.63
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,719.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	33,719.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	181,125.69	0.00	302,070.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,117.69	528,051.40
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	2,605.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	300.00
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	2,592.08	0.00						
Other Sources/Uses Detail					770,599.00	0.00		
Fund Reconciliation							6,330,286.94	1,348.38
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					48,445.36	819,044.36		
Fund Reconciliation							20,694.10	20,694.10
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		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	155,407.14	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	53,301.82
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	97.11	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	341,827.02	(341,827.02)	305,789.53	(305,789.53)	969,044.36	969,044.36	6,974,100.33	6,974,100.33

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									2,899
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	630,206.00	0.00	0.00	0.00	1,039,262.08	3,656,316.86	12,102,565.93		17,428,350.87
2000-2999	Classified Salaries	606,766.27	0.00	0.00	0.00	113,498.30	8,060,126.35	3,297,826.13		12,078,217.05
3000-3999	Employee Benefits	631,409.61	0.00	0.00	0.00	643,063.24	7,868,306.64	7,699,521.01		16,842,300.50
4000-4999	Books and Supplies	19,451.68	0.00	0.00	0.00	0.00	533,804.92	117,686.58		670,943.18
5000-5999	Services and Other Operating Expenditures	1,411,129.18	0.00	0.00	0.00	1,158.00	4,435,173.64	34,927.89		5,882,388.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,577.33	0.00		11,577.33
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,242.00	0.00		3,242.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,298,962.74	0.00	0.00	0.00	1,796,981.62	24,568,547.74	23,252,527.54	0.00	52,917,019.64
7310	Transfers of Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00		7,156.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,732,115.33								5,732,115.33
	Total Indirect Costs and PCR Allocations	5,739,271.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,739,271.33
	TOTAL COSTS	9,038,234.07	0.00	0.00	0.00	1,796,981.62	24,568,547.74	23,252,527.54	0.00	58,656,290.97
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	109,146.96	77,040.00	0.00		186,186.96
2000-2999	Classified Salaries	47,441.39	0.00	0.00	0.00	0.00	24,998.00	0.00		72,439.39
3000-3999	Employee Benefits	25,409.32	0.00	0.00	0.00	28,774.56	16,735.17	0.00		70,919.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	12,985.00		12,985.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,158.00	2,365,350.51	0.00		2,366,508.51
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	72,850.71	0.00	0.00	0.00	139,079.52	2,484,123.68	12,985.00	0.00	2,709,038.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	72,850.71	0.00	0.00	0.00	139,079.52	2,484,123.68	12,985.00	0.00	2,709,038.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									18,575.52
	TOTAL COSTS									2,690,463.39

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	630,206.00	0.00	0.00	0.00	930,115.12	3,579,276.86	12,102,565.93		17,242,163.91
2000-2999	Classified Salaries	559,324.88	0.00	0.00	0.00	113,498.30	8,035,128.35	3,297,826.13		12,005,777.66
3000-3999	Employee Benefits	606,000.29	0.00	0.00	0.00	614,288.68	7,851,571.47	7,699,521.01		16,771,381.45
4000-4999	Books and Supplies	19,451.68	0.00	0.00	0.00	0.00	533,804.92	104,701.58		657,958.18
5000-5999	Services and Other Operating Expenditures	1,411,129.18	0.00	0.00	0.00	0.00	2,069,823.13	34,927.89		3,515,880.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,577.33	0.00		11,577.33
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,242.00	0.00		3,242.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,226,112.03	0.00	0.00	0.00	1,657,902.10	22,084,424.06	23,239,542.54	0.00	50,207,980.73
7310	Transfers of Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00		7,156.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	5,732,115.33								5,732,115.33
	Total Indirect Costs and PCR Allocations	5,739,271.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,739,271.33
	TOTAL BEFORE OBJECT 8980	8,965,383.36	0.00	0.00	0.00	1,657,902.10	22,084,424.06	23,239,542.54	0.00	55,947,252.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,575.52
	TOTAL COSTS									55,965,827.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	73,185.72		73,185.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,828,791.17	42,973.25		2,871,764.42
3000-3999	Employee Benefits	32,410.29	0.00	0.00	0.00	30,203.82	2,007,883.00	419,376.59		2,489,873.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	413,430.19	0.00		413,430.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	255,527.08	0.00		255,527.08
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	32,410.29	0.00	0.00	0.00	30,203.82	5,505,631.44	535,535.56	0.00	6,103,781.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	32,410.29	0.00	0.00	0.00	30,203.82	5,505,631.44	535,535.56	0.00	6,103,781.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,575.52
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)									29,697,092.78
	TOTAL COSTS									35,819,449.41

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	48,679,322.88	33,130,436.31
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	48,679,322.88	33,130,436.31
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>2,813.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	2,813.00	

SELPA: North Coastal (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Coastal (PP)

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	58,656,290.97		
b. Less: Expenditures paid from federal sources	2,690,463.39		
c. Expenditures paid from state and local sources	55,965,827.58	48,679,322.88	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		48,679,322.88	
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	55,965,827.58	48,679,322.88	7,286,504.70

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	58,656,290.97		
b. Less: Expenditures paid from federal sources	2,690,463.39		
c. Expenditures paid from state and local sources	55,965,827.58	48,679,322.88	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		48,679,322.88	
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	55,965,827.58	48,679,322.88	
d. Special education unduplicated pupil count	2,899	2,813	
e. Per capita state and local expenditures (A2c/A2d)	19,305.22	17,305.13	2,000.09

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: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,819,449.41	33,130,436.31	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>33,130,436.31</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>35,819,449.41</u>	<u>33,130,436.31</u>	<u>2,689,013.10</u>

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	35,819,449.41	33,130,436.31	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>33,130,436.31</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>35,819,449.41</u>	<u>33,130,436.31</u>	
b. Special education unduplicated pupil count	<u>2,899</u>	<u>2,813</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,355.79</u>	<u>11,777.62</u>	<u>578.17</u>

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

Lourdes Hernandez
Contact Name

760-752-1260
Telephone Number

Executive Director of Finance
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										2,899
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	644,487.63	0.00	0.00	0.00	1,178,454.93	3,824,590.37	12,936,322.58		18,583,855.51
2000-2999	Classified Salaries	663,461.46	0.00	0.00	0.00	124,416.52	8,076,324.20	3,973,739.42		12,837,941.60
3000-3999	Employee Benefits	504,321.78	0.00	0.00	0.00	507,448.60	6,854,590.21	6,119,638.19		13,985,998.78
4000-4999	Books and Supplies	22,650.00	0.00	0.00	0.00	0.00	535,222.00	134,012.00		691,884.00
5000-5999	Services and Other Operating Expenditures	654,220.00	0.00	0.00	0.00	1,207.00	4,505,235.00	281,811.00		5,442,473.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00		15,000.00
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	2,489,140.87	0.00	0.00	0.00	1,811,527.05	23,810,961.78	23,445,523.19	0.00	51,557,152.89
7310	Transfers of Indirect Costs	6,963.00	0.00	0.00	0.00	0.00	0.00	0.00		6,963.00
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	6,963.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,963.00
	TOTAL COSTS	2,496,103.87	0.00	0.00	0.00	1,811,527.05	23,810,961.78	23,445,523.19	0.00	51,564,115.89
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	644,487.63	0.00	0.00	0.00	1,063,310.04	3,824,590.37	12,936,322.58		18,468,710.62
2000-2999	Classified Salaries	663,461.46	0.00	0.00	0.00	124,416.52	8,076,324.20	3,973,739.42		12,837,941.60
3000-3999	Employee Benefits	504,321.78	0.00	0.00	0.00	477,080.42	6,854,590.21	6,119,638.19		13,955,630.60
4000-4999	Books and Supplies	22,650.00	0.00	0.00	0.00	0.00	535,222.00	134,012.00		691,884.00
5000-5999	Services and Other Operating Expenditures	654,220.00	0.00	0.00	0.00	0.00	948,235.00	281,811.00		1,884,266.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00		15,000.00
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	2,489,140.87	0.00	0.00	0.00	1,664,806.98	20,253,961.78	23,445,523.19	0.00	47,853,432.82
7310	Transfers of Indirect Costs	6,963.00	0.00	0.00	0.00	0.00	0.00	0.00		6,963.00
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	6,963.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,963.00
	TOTAL BEFORE OBJECT 8980	2,496,103.87	0.00	0.00	0.00	1,664,806.98	20,253,961.78	23,445,523.19	0.00	47,860,395.82
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									32,513.07
	TOTAL COSTS									47,892,908.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,348,037.82	50,217.00		2,398,254.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,677,105.23	708.00		1,677,813.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	401,222.00	0.00		401,222.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	140,228.00	0.00		140,228.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,566,593.05	50,925.00	0.00	4,617,518.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,566,593.05	50,925.00	0.00	4,617,518.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									32,513.07
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									31,667,221.68
										36,317,252.80

* 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									2,899
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	630,206.00	0.00	0.00	0.00	1,039,262.08	3,656,316.86	12,102,565.93		17,428,350.87
2000-2999	Classified Salaries	606,766.27	0.00	0.00	0.00	113,498.30	8,060,126.35	3,297,826.13		12,078,217.05
3000-3999	Employee Benefits	631,409.61	0.00	0.00	0.00	643,063.24	7,868,306.64	7,699,521.01		16,842,300.50
4000-4999	Books and Supplies	19,451.68	0.00	0.00	0.00	0.00	533,804.92	117,686.58		670,943.18
5000-5999	Services and Other Operating Expenditures	1,411,129.18	0.00	0.00	0.00	1,158.00	4,435,173.64	34,927.89		5,882,388.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,577.33	0.00		11,577.33
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,242.00	0.00		3,242.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,298,962.74	0.00	0.00	0.00	1,796,981.62	24,568,547.74	23,252,527.54	0.00	52,917,019.64
7310	Transfers of Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00		7,156.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,732,115.33								5,732,115.33
	Total Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,156.00
	TOTAL COSTS	3,306,118.74	0.00	0.00	0.00	1,796,981.62	24,568,547.74	23,252,527.54	0.00	52,924,175.64
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	109,146.96	77,040.00	0.00		186,186.96
2000-2999	Classified Salaries	47,441.39	0.00	0.00	0.00	0.00	24,998.00	0.00		72,439.39
3000-3999	Employee Benefits	25,409.32	0.00	0.00	0.00	28,774.56	16,735.17	0.00		70,919.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	12,985.00		12,985.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,158.00	2,365,350.51	0.00		2,366,508.51
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	72,850.71	0.00	0.00	0.00	139,079.52	2,484,123.68	12,985.00	0.00	2,709,038.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	72,850.71	0.00	0.00	0.00	139,079.52	2,484,123.68	12,985.00	0.00	2,709,038.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									18,575.52
	TOTAL COSTS									2,690,463.39

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	630,206.00	0.00	0.00	0.00	930,115.12	3,579,276.86	12,102,565.93		17,242,163.91
2000-2999	Classified Salaries	559,324.88	0.00	0.00	0.00	113,498.30	8,035,128.35	3,297,826.13		12,005,777.66
3000-3999	Employee Benefits	606,000.29	0.00	0.00	0.00	614,288.68	7,851,571.47	7,699,521.01		16,771,381.45
4000-4999	Books and Supplies	19,451.68	0.00	0.00	0.00	0.00	533,804.92	104,701.58		657,958.18
5000-5999	Services and Other Operating Expenditures	1,411,129.18	0.00	0.00	0.00	0.00	2,069,823.13	34,927.89		3,515,880.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,577.33	0.00		11,577.33
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,242.00	0.00		3,242.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,226,112.03	0.00	0.00	0.00	1,657,902.10	22,084,424.06	23,239,542.54	0.00	50,207,980.73
7310	Transfers of Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00		7,156.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,732,115.33								5,732,115.33
	Total Indirect Costs	7,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,156.00
	TOTAL BEFORE OBJECT 8980	3,233,268.03	0.00	0.00	0.00	1,657,902.10	22,084,424.06	23,239,542.54	0.00	50,215,136.73
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,575.52
	TOTAL COSTS									50,233,712.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	73,185.72		73,185.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,828,791.17	42,973.25		2,871,764.42
3000-3999	Employee Benefits	32,410.29	0.00	0.00	0.00	30,203.82	2,007,883.00	419,376.59		2,489,873.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	413,430.19	0.00		413,430.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	255,527.08	0.00		255,527.08
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	32,410.29	0.00	0.00	0.00	30,203.82	5,505,631.44	535,535.56	0.00	6,103,781.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	32,410.29	0.00	0.00	0.00	30,203.82	5,505,631.44	535,535.56	0.00	6,103,781.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,575.52
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)									29,697,092.78
	TOTAL COSTS									35,819,449.41

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

SELPA: North Coastal (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Coastal (PP)

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

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

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

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

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

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

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: North Coastal (PP)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	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	51,564,115.89		
b. Less: Expenditures paid from federal sources	3,671,207.00		
c. Expenditures paid from state and local sources	47,892,908.89	50,233,712.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		50,233,712.25	
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	47,892,908.89	50,233,712.25	(2,340,803.36)

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

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	51,564,115.89		
b. Less: Expenditures paid from federal sources	3,671,207.00		
c. Expenditures paid from state and local sources	47,892,908.89	50,233,712.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		50,233,712.25	
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	47,892,908.89	50,233,712.25	
d. Special education unduplicated pupil count	2899	2899	
e. Per capita state and local expenditures (A2c/A2d)	16,520.49	17,327.94	(807.45)

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: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,317,252.80	35,819,449.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,819,449.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,317,252.80</u>	<u>35,819,449.41</u>	<u>497,803.39</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 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	36,317,252.80	35,819,449.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,819,449.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,317,252.80</u>	<u>35,819,449.41</u>	
b. Special education unduplicated pupil count	<u>2,899</u>	<u>2,899</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,527.51</u>	<u>12,355.79</u>	<u>171.72</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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