



***2018-2019***

***UNAUDITED  
ACTUALS***

***September 4, 2019***

***Brent Stephens, Ed. D., Superintendent  
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Business Services***

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# **BERKELEY UNIFIED SCHOOL DISTRICT**

## **2018-19 Unaudited Actuals As of June 30, 2019**

### **INTRODUCTION**

The District's Unaudited Actuals demonstrate the District is fiscally solvent and has met the 3% reserve required by the State of California. The State of California requires all Districts reserve 3% of their total expenditures (including transfers out) for economic uncertainties. The District's 3% State reserve requirement of \$4.9 million is maintained in the Special Reserve Fund (Fund 17), the parcel tax funds (Fund 02 and Fund 04), and the General Fund.

The District ended the year with an undesignated fund balance in the Unrestricted General Fund in the amount of \$0.5 million which is \$0.3 less than projected, mainly due to designations for unspent supplemental grant funding that supports our targeted students identified in the District's Local Control Accountability Plan (LCAP).

Revenue in the District's Unrestricted General Fund exceeded projections by \$0.8 million, mainly due increased attendance at the P-2 measurement period, which reflected an increase of 33 ADA. As a result, revenue for Local Control Funding Formula (LCFF) increased by \$0.4 million, and revenue for unrestricted Lottery increased by \$0.2 million. Local revenues for interest resulted in \$0.2 million in revenues in excess of budget.

Expenditures were \$0.2 million more than budget, due in part, to a 1% negotiated increase for classified salaries, and actual transfers for indirect cost were less than budgeted due to spending in restricted programs and other funds being less than budgeted.

Increased participation in Universal Breakfast program in Nutrition Services, resulted in the Unrestricted General Fund contributing \$100,000 less than budgeted. The Contribution from the Berkeley School's Excellence Program increased by \$.2 million for its share of classroom teacher expense paid during 2018-19. The contribution to the Special Education program was \$0.8 million more than the estimated budget when the District adopted the 2019-20 Budget, with \$0.3 million for the Mental Health Program. During 2018-19 the District contributed an additional \$2.4 million to the Special Education program. The increased contribution was as a result of increases in enrollment in Non-Public Schools, in services delivered by Non-Public agencies and in settlements, mental health costs and legal fees. There was also an increase of \$0.3 million in transportation cost for Special Education students attending Non-Public schools.

The supplemental grant funding supports targeted students as identified in the District's Local Control Accountability Plan (LCAP). LCAP establishes goals to increase and improve services for all students with the primary focus on improving the achievement of our lowest performing students. These targeted students include

students eligible for free-and-reduced-price meals, English Language Learners and foster youth.

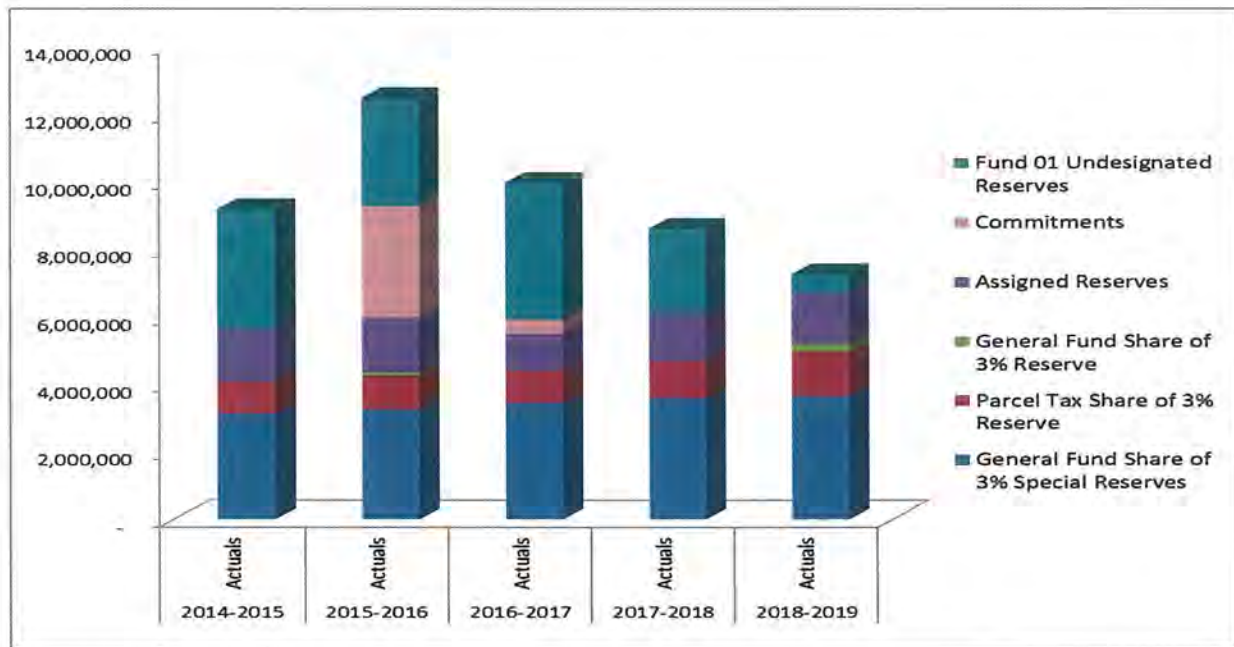
Unspent balances at the end of FY 2018-19 for LCAP programs total \$1,407,027. In accordance with Board Policy 0460 unspent funds should be placed in a reserve fund until the reserve fund is equal to \$1,000,000, after which any unspent LCFF funding shall be spent on one-time actions or services that are listed as increasing or improving services for unduplicated students in one or more future year LCAPs. These funds shall not be used to satisfy the requirement that the LCAP increase or improve services for unduplicated pupils by the Minimum Proportionality Percentage (MPP), but may be used to increase or improve services for unduplicated pupils beyond the MPP. Accordingly, \$1 million of the ending fund balance has been assigned as LCAP Reserves Board Policy, and \$.4 million as LCAP carryover.

The District's Board Policy 3101 states the Board shall annually commit an additional reserve for economic uncertainty of 1 percent of the District's combined general fund expenditures separate and above the State required reserve of 3 percent and the fund containing any parcel tax share of the 3 percent reserve for economic uncertainty. The additional 1 percent reserve for economic uncertainty, which shall be referred to as the "committed reserve," shall be committed within the unrestricted general fund. The District's budget shall include a specific line item that states the amount of the committed reserve.

In any year in which the (i) the committed reserve is less than 1 percent of the District's combined general fund expenditures, (ii) the adopted budget received a positive certification, and (iii) the unaudited actuals show that there are unassigned funds (excluding funds in the 3% reserve for economic uncertainty and any funds in the committed reserve) above 2% of combined general fund expenditures, then the Board shall increase the committed reserve by one-half of any increase in Fund 01 (General Fund) from the estimated actuals to the unaudited actuals, or less if a smaller amount is needed to raise the committed reserve to 1 percent of the District's combined general fund expenditures.

The District is not required to fund the "committed reserve" for FY 2018-19, since unassigned funds are less than 2% of combined general fund expenditures.

## Ending Fund Balance



The table reflects a decline in our ending fund balance over prior year. As the District faces increasing costs for pensions, Special Education, and other programs, coupled with the slow-down of increases in LCFF funding, it is essential that we continue to be fiscally prudent and take measures to ensure we have a balanced budget.

### **CalSTRS and CalPERS on Behalf Payments**

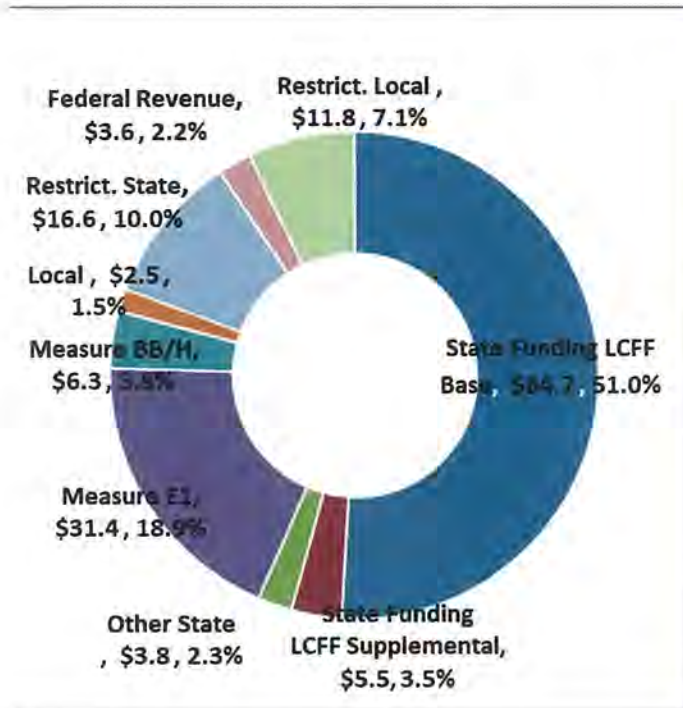
Senate Bill 90 (Chapter 33, Statutes of 2019), was signed by the Governor on June 27, 2019, appropriated for 2018–19 contributions on-behalf of school employers of \$2.246 billion for CalSTRS and \$904 million for CalPERS. After discussions with Department of Finance (DOF) staff, county office staff, and District auditors, the California Department of Education concluded the contributions to both CalSTRS and CalPERS are creditable to 2018–19 and both must be recorded in LEA 2018–19 financial statements. As a result, the District booked an additional \$14 million in expenditures in the Unrestricted General Fund. The total expenditure booked as a result of this requirement is \$20 million. Districts are also required to book the off-setting revenue, so there is no impact to the fund balance. However, the expenditures are taken into account when calculating the District's 3% state required reserve.

Since it was not the intent of the legislature to further any financial burden on school districts, DOF is in the process of drafting clean-up language to exclude expenditures associated with the additional contributions made pursuant to SB 90 from School Districts 2018–19 required contribution.

## COMBINED GENERAL FUND

### REVENUES

At June 30, 2019, revenues received in the combined General Fund for 2018-19 totaled \$166.1 million. State funding based on the LCFF is \$90.2 million which is 54.3% of all FY 2018-19 combined General Fund dollars. Restricted Federal, State, and local revenues total \$32 million or 19.3% of the total. Local Parcel Tax (Measure E1) funds are \$31.4 million representing 18.9% of the total. Local Parcel Tax (Measure H) funds are \$6.3 million representing 3.8% of the total. The Other State program revenue is \$3.8 million representing 2.3% of the budget.



#### State Funding LCFF

The Local Control Funding Formula (LCFF) replaces the old formula called the Revenue Limit. The formula (LCFF) also replaces other State funded programs that were called categorical and Tier III program funds. The State funding calculated under the Revenue Limit was based on an amount per student calculated on attendance of all students. The LCFF formula is also based on attendance but adds a supplemental grant in place of the State funded programs. Under LCFF, the District receives a per pupil base grant allocation for each grade span and Supplemental grant funding based on the number of English Learners,

pupils eligible for free-and-reduced-price meals, and Foster Youth pupils they serve. The formula establishes a targeted amount of base grant funding that will be received by the end of eight years. The grade span base funding per pupil is \$7,459 for TK-3, \$7,571 for grades 4-6, \$7,796 for grades 7-8, and \$9,034 for grades 9-12. Under the base grant funding, the District received \$776 per student for class size reduction and \$235 per student for Career Technical Education.

The base grant funding for the District is \$84.7 million and includes \$2.2 million in Class Size Reduction funding and \$.7 million for Career Technical Education. The LCFF includes add-on programs for State Transportation and Targeted Instructional Improvement Grant (TIIG) funding. The District receives the same State Transportation funding of \$1.0 million and TIIG of \$4.3 million received in prior years. The district also receives supplemental grant funds based on the percentage of pupils eligible for free-and-reduced-price meals, English Language Learners and Foster Youth. This amount totals \$5.5 million. The total LCFF base grant plus supplemental grant funding is \$90.2 million, an increase of \$.4 million over estimated actuals.

<b>LCFF Funding</b>	
COLA	3.70%
Grade Span and ERT*	\$ 76.5
Class Size Funding	\$ 2.2
Career Funding	\$ 0.7
Total Base Grant Funding	\$ 79.4
Add-On Funding	
Transportation	\$ 1.0
TIIG	\$ 4.3
Total Add-On Funding	\$ 5.3
Supplemental	\$ 5.5
Total LCFF Funding	<b>\$ 90.2</b>
* Economic Recovery Target	

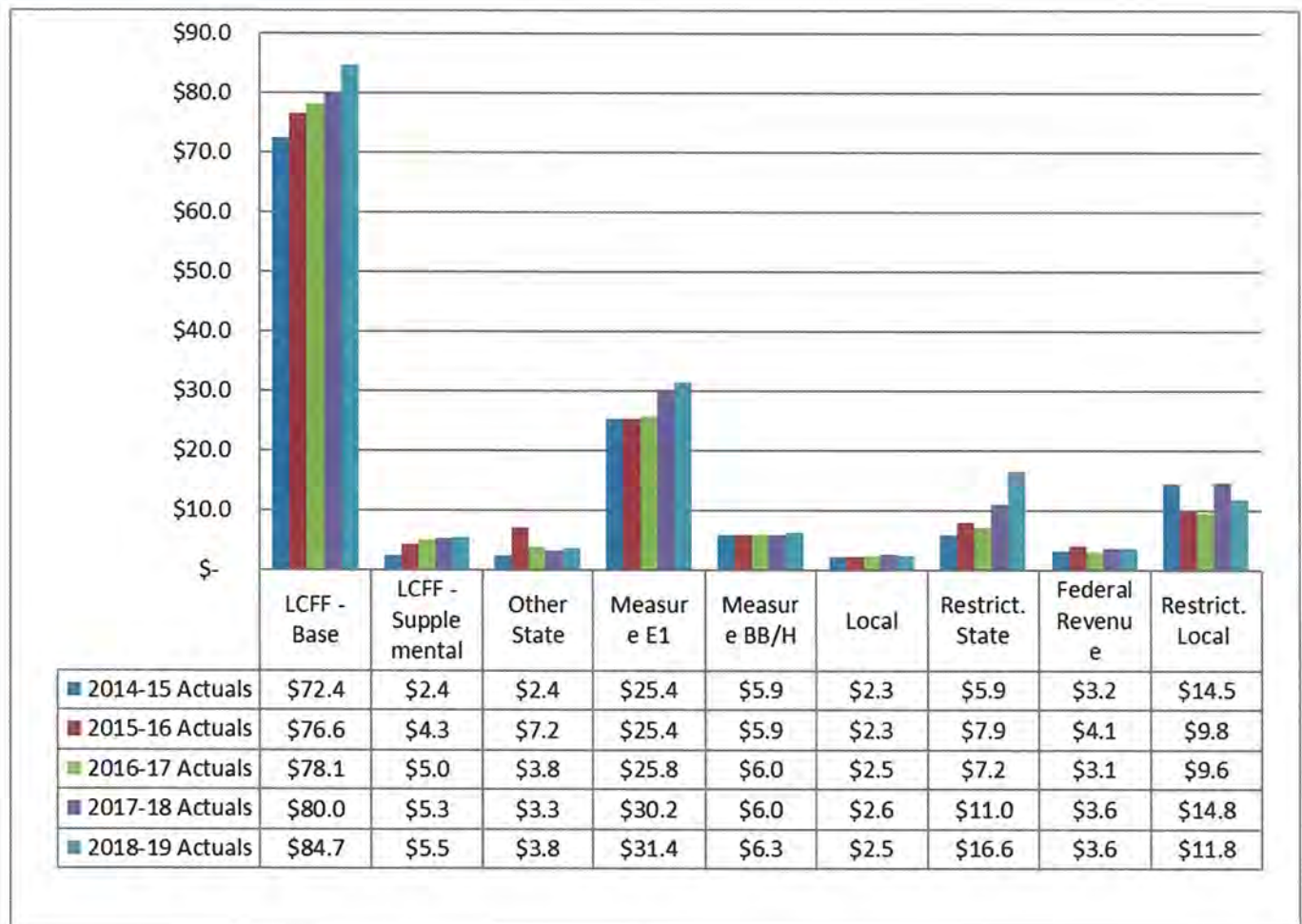
## Enrollment and Attendance

Based on October enrollment and P-2 attendance reports, the enrollment increased by two students over prior year and attendance increased by 33 students.

### Enrollment Chart

	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
CBEDS Enrollment/October	9,807	9,655	9,809	9,811
Change in Enrollment	(32)	(152)	154	2
Second Period (P-2) ADA	9,320	9,199	9,365	9,398
Change in ADA	(30)	(121)	166	33
ADA Percentage of Enrollment	95.03%	95.28%	95.47%	95.79%

## Revenue Comparative



### State Revenue LCFF Revenue

The District's LCFF funding for 2018-19 is \$90.2 million, of which \$84.7 is base funding and \$5.5 million is supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free-and-reduced-price meals, and Foster Youth pupils. The District received \$37.9 million as State Aid funding, \$8.9 million from the Education Protection Account or Proposition 55 funding, and \$43.4 million as local property taxes after transfer of in-lieu property taxes.

### State Program Revenues Other State Program Revenue

A substantial portion of Other State revenue is now rolled into the LCFF revenue. Other State program funding for both restricted and unrestricted program is \$19.7 million. \$3.8 million of the funding received from the State is accounted for separately as unrestricted and \$15.9 million is still restricted.

Unrestricted State funds now include \$1.7 million in lottery funds, \$1.7 million for mandated cost reimbursement, and \$.4 million for the Mandated Cost Block Grant. Restricted State revenue now includes \$.7 million in restricted lottery, \$1.8 million in After-School Education and Safety, \$.7 million in Special Education/Mental Health apportionment, \$.2 million for California Partnership Academies, \$.8 million for the CTE Incentive Grant Program, \$.5 million for the Low Performing Students Block Grant and \$11.2 million for a STRS on-behalf entry required by the California Department of Education. The STRS on-behalf revenue is offset by expenditures, so there is no net impact on the ending fund balance.

### **Local Parcel Taxes**

Local parcel taxes represent 22.7% of combined General Fund Revenues. Parcel tax revenues from BSEP, Measure E1 total \$31.4 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. The increase in revenue is due to a Cost-of-Living-adjustment (COLA) of 2.9%. Of the BSEP revenue, 66% is designated for *High Quality Instruction*; 27% is designated for *Essentials for Excellence* and 7% is designated for *Effective Student Support*. Parcel taxes from Measure H total \$6.3 million and increased over prior year due to a Cost-of-Living-Adjustment (COLA) of 2.71%. These funds are for school building maintenance and security.

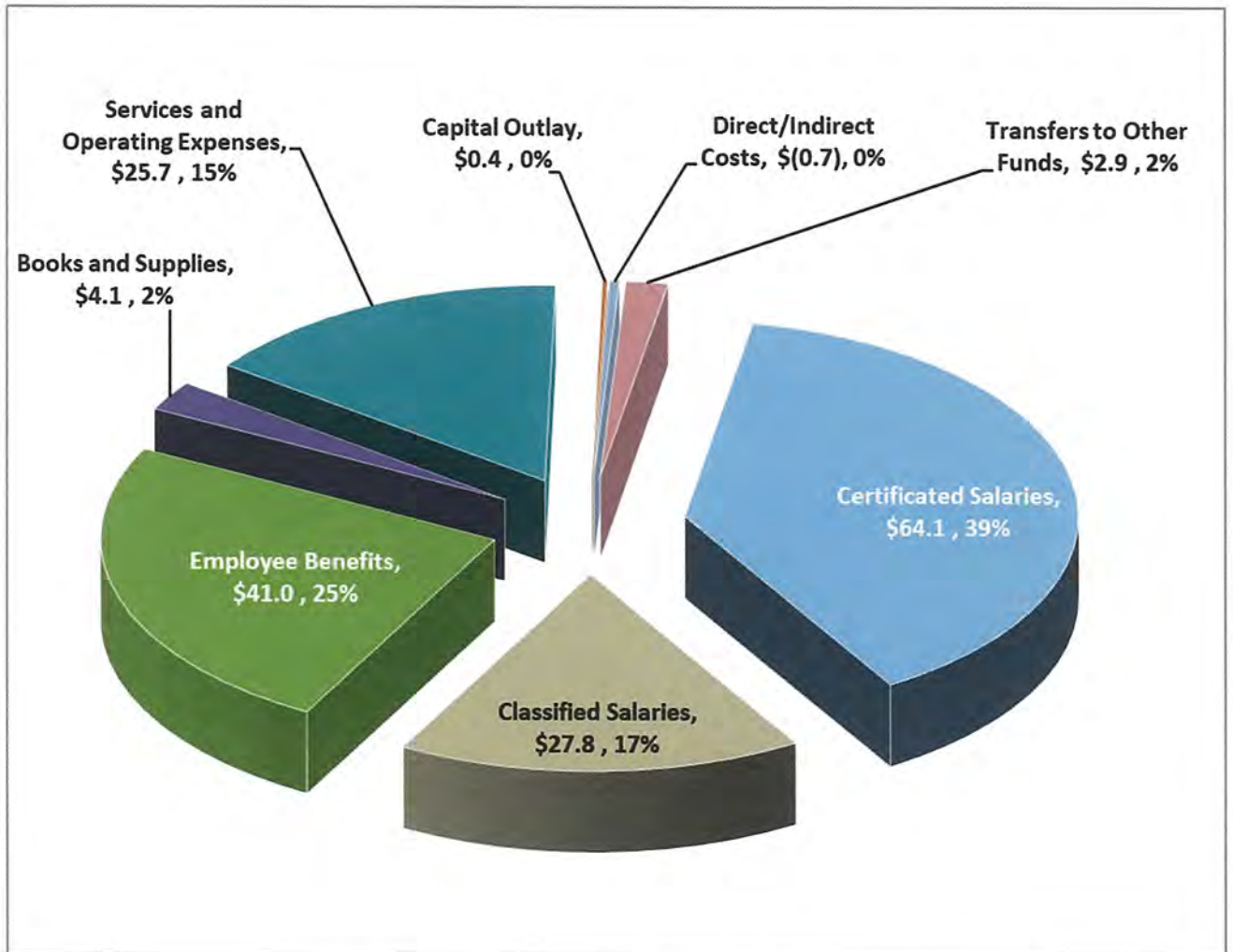
### **Other Local Revenue**

Other combined local revenues for 2018-19 total \$14.3 million. Unrestricted local revenues total \$2.5 million and include \$.3 million in leases and rental revenue, \$.5 million from other agency services, \$.6 million in local funding for the Garden Program, \$.3 million in transportation fees, \$.2 million in interest, and \$.2 in other local revenue.

Restricted local revenues total \$11.8 million and include a \$4.8 million apportionment from SELPA, \$3.2 million in fees and donations for the after-school program, \$.9 million in PTA donations, \$.2 million in pass-through revenue for COBRA benefits, \$.2 million for the Cooking and Gardening Program and \$.6 million in other restricted donations. Restricted revenue includes a \$1.9 million pass-through for post-employment benefits, with a net transfer to Fund 20 for the District's OPEB obligations. This nets to zero in the General Fund

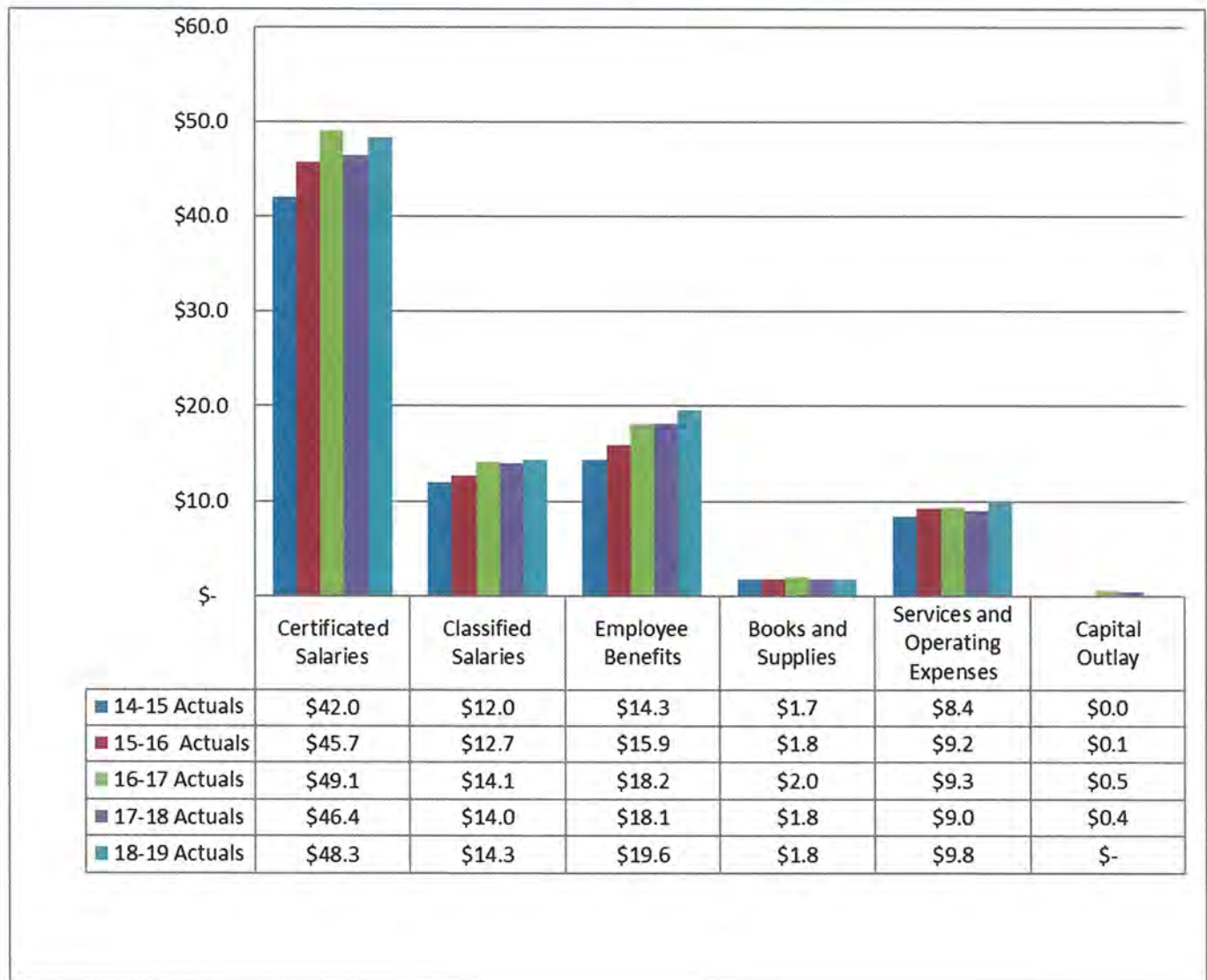
## COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and Local funds as well as restricted State, Federal and Local funds. Combined General Fund expenditures for 2018-19 totaled \$165.2 million, and include indirect costs and transfers to other funds.



Salaries and benefits total \$132.8 million and are 80% of total expenditures. Salaries and benefits increased over the prior year due to a negotiated salary increase of 1% for classified employees. There were increases in STRS and PERS rates as well.

## UNRESTRICTED GENERAL FUND EXPENDITURES



The chart above shows the year over year increases in all expenditures in the Unrestricted General Fund.

### Salaries and Benefits

Salaries and benefits totaled \$82.2 million and were 87.63% of all expenditures. As mentioned earlier salaries and benefits increased over the prior year due to a negotiated salary increase of 1% for classified employees. There were increases in STRS and PERS rates as well.

### Books and Supplies

Expenditures for books and supplies totaled \$1.8 million and equal expenditures in 2017-18.

### Services and Other Operating Expenses

Services and operating expenses totaled \$9.8 million for 2018-19.

## **Transfers to Other funds**

The Unrestricted General Fund transferred \$1.0 million to other funds in 2018-19. Of this amount, \$.3 million was transferred to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. \$.6 million was transferred to the Cafeteria fund. The transfer represents meals-for-the-needy revenue under the Revenue Limit funding method and was less than budgeted due to increased participation in the Universal Breakfast program.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and totaled \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF. The transfer to Special Education is now reflected as a contribution. Continuation Education is an unrestricted program under LCFF, and the transfer from the General Fund is now an internal transfer within the General Fund.

The Restricted General Fund transferred \$1.9 million of revenue to Fund 20, the Special Reserve Fund for Post-Employment Benefits and \$.5 million in expenditures for retiree benefits during the year.

## **Indirect/Direct Costs**

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for 2018-19 was 5.93%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds such as the Adult Education, Cafeteria and Child Development Funds contributed \$.7 million to the Unrestricted General Fund for support services. The Restricted General Fund and Parcel Tax Funds contributed \$2.4 million in indirect costs to the Unrestricted General Fund for support services.

## **CONTRIBUTION HISTORY**

Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

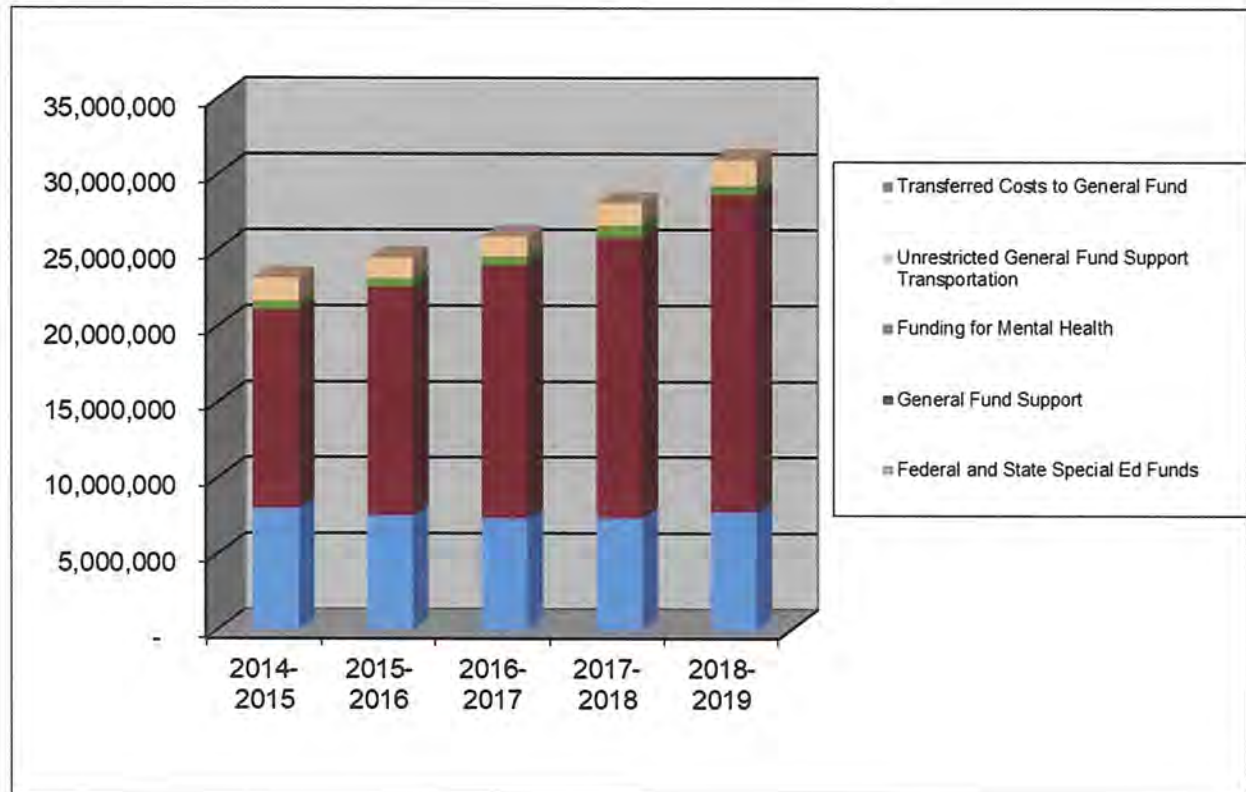
### **Contributions to and from the Unrestricted General Fund**

The Unrestricted General Fund received a contribution of \$14.6 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The contribution increased by \$.2 million to pay for the BSEP share of classroom teacher expense paid during 2018-19.

The District contributed \$20 million to the Special Education program and \$.8 million to the Mental Health program, and total contributions exceed the estimated budget when the District adopted the 2019-20 budget by \$.8 million. Increased costs for Settlements and Non-Public School and Agencies required increased contributions from the Unrestricted General Fund. The increase was mainly a result of increases in enrollment in Non-Public Schools, increase in services delivered by Non-Public agencies and an increase in settlements, and legal fees.

Transfer from the General Fund to Special Education in the amount of \$.7 million, representing their share of State funding based on ADA, is now reflected as a contribution due to new requirements under LCFF.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted.



### Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year, which the District meets as a result of increasing costs. In the years 2015-16 to 2018-19 the District expended \$23.1 million, \$24.5 million, \$26.6 million, and \$29.3 million for Special Education, respectively. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.7 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support in the graph above. The General Fund contribution to Special Education is \$20.9 million, an increase of \$.9 million over Estimated Actuals. The increased contribution was as a result of increases in enrollment in Non-Public Schools, in services delivered by Non-Public agencies and in settlements, mental health costs and legal fees.

## Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$4,957,608. As of June 30, 2019, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	193,203
BSEP/Measures A and E1 (Fund 04)	\$	864,030
General Fund (Fund 01)	\$	238,389
Special Reserve (Fund 17)	\$	3,661,986
Total	\$	4,957,608
Required 3%	\$	<b>4,957,608</b>
Backfill with Parcel Tax		<b>\$0</b>

## Fiscal Status of the Districts Other Funds

### 1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Fund 04. The ending fund balance is \$1.4 million for Measure H (Fund 02), \$2.1 million for BSEP Measure A (Fund 04) and \$7.2 million for Measure E1 (Fund 04).

BSEP Measure E1 was passed by the voters in 2016 and replaced Measure A in 2017-18. The remaining reserve for Measure A is available for rebates and provides the 3% reserve for expenditure of the remaining funds.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

		<b>Fund Balances and Reserves</b>	
		<b>Unaudited Actuals</b>	
		<b>FY 2018-19</b>	
Fund 2	Facilities Safety and Maintenance		
	Restricted Ending Fund Balance	\$	1,168,310
	Fund 2 Reserve (3%)	\$	193,203
			\$ 1,361,513
Fund 4	BSEP Measure A of 2006		
	Class Size Reduction (CSR)	\$	704,511
	Other BSEP Programs	\$	1,299,220
	BSEP Unallocated	\$	52,687
	BSEP Reserve (3%)	\$	22,552
			\$ 2,078,970
Fund 4	BSEP Measure E1 of 2016		
	CSR/High Quality Instruction	\$	3,427,712
	Other BSEP Programs	\$	2,804,047
	BSEP Unallocated	\$	108,522
	BSEP Reserve (3%)	\$	841,478
			\$ 7,181,758
<b>Total</b>			\$ 10,622,241

### 2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State, and local revenues for Adult Education programs. The fund is also used to account for the District's Adult Education expenditures. This fund has an ending fund balance of \$1,124,182.

### 3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only

for expenditures for the operation of Child Development programs. This fund has an ending fund balance of \$32,178.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This fund has an ending fund balance of \$142,667.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund has an ending fund balance of \$9,622.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,661,986. The amount held in this Special Reserve fund represents the General Fund's share of the 3% State required reserve along with \$238,389 from the General Fund. These amounts, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,057,233 meets the required reserve of \$4,957,608. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.

7. Special Reserve Fund for Postemployment Benefits – Fund 20

This is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. Transfers to the fund total \$ 11,224,921 and equal the ending fund balance.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. In 2018-19, the District issued bonds for the final balance of the amount authorized by Measure I. As a result, this Fund has an ending fund balance of \$101,493,181. Expenditures for capital outlay were \$10,462,551 plus \$1,058,433 in other operating expenses.

9. Capital Facilities Fund - Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This fund was established by the Board in 2017-18, to provide additional facilities to accommodate an increase in students generated by new development. Revenue totals \$1,005,450 with an ending fund balance of \$1,174,657.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has an ending fund balance of \$1,646.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are

State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on actuarial report dated April, 2018 is \$9,653,000 for worker's compensation, and \$388,000 for general property liability. The ending fund balance is a negative \$2,292,356, after accruing the full long-term liability.

# **VARIANCE REPORT**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
 Unaudited Actuals as of June 30, 2019

	Estimated Actuals FY 2018-19	Unaudited Actuals FY 2018-19	Variances	
<b>REVENUES:</b>				
LCFF Revenue Base Revenue	\$ 84,317,263	\$ 84,664,591	\$ 347,328	
LCFF Supplemental Revenue	\$ 5,504,611	\$ 5,529,057	\$ 24,446	
Total LCFF Revenue	\$ 89,821,874	\$ 90,193,648	\$ 371,774	<b>A</b>
State Aid - Prior Years	-	-	0	
Other State Revenues	3,599,384	3,772,733	173,349	<b>B</b>
Local Revenues	2,229,529	2,516,927	287,398	<b>C</b>
<b>TOTAL REVENUES:</b>	<b>95,650,787</b>	<b>96,483,307</b>	<b>832,520</b>	
<b>Other various adjustments</b>				
<b>EXPENDITURES:</b>				
Certificated Salaries	48,260,487	48,258,710	1,777	
Classified Salaries	13,984,150	14,283,655	(299,505)	
Employee Benefits	19,610,046	19,618,889	(8,843)	
Books and Supplies	2,082,932	1,792,971	289,961	
Services & Operating Expenses	9,903,644	9,836,974	66,670	
Capital Outlay	41,698	39,156	2,542	
Direct Support/Indirect Cost	(3,296,542)	(3,031,333)	(265,209)	
<b>TOTAL EXPENDITURES</b>	<b>90,586,414</b>	<b>90,799,021</b>	<b>(212,607)</b>	<b>D</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,064,373</b>	<b>5,684,286</b>	<b>619,913</b>	
<b>OTHER FINANCING SOURCES AND USES:</b>				
<b>Inter-fund Transfers Out</b>				
Transfer to Adult Education Fund	(60,000)	(60,000)	0	
Transfer to Child Development Fund	(30,000)		30,000	
Transfer to Preschool Program			0	
Transfer to Self Insurance Fund	(243,496)	(297,730)	(54,234)	
Transfer to Special Reserve Fund			0	

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
Unaudited Actuals as of June 30, 2019

	Estimated Actuals FY 2018-19	Unaudited Actuals FY 2018-19	Variances	
Transfer to Cafeteria Fund	(732,542)	(632,542)	100,000	
<b>Total Transfers Out</b>	<b>(1,066,038)</b>	<b>(990,272)</b>	<b>75,766</b>	<b>E</b>
<b>Contributions In and Other Financing Sources</b>				
BSEP Contribution	13,784,700	13,977,541	192,841	
BSEP Direct Support	383,000	388,695	5,695	
BSEP Substitute Compensation	250,700	254,345	3,645	
<b>Total Contributions In</b>	<b>14,418,400</b>	<b>14,620,580</b>	<b>202,180</b>	
<b>Contributions Out</b>				
CPA School of Social Justice			0	
Special Education - (ADA)	(710,155)	(710,155)	0	
Special Education - State	(18,910,462)	(19,437,943)	(527,481)	
Special Education - Mental Health	(454,784)	(769,570)	(314,786)	
<b>Total Contributions Out</b>	<b>(20,075,401)</b>	<b>(20,917,667)</b>	<b>(842,266)</b>	<b>F</b>
Net Contributions	(5,657,001)	(6,297,087)	(640,086)	
<b>TOTAL OTHER FINANCING SOURCES /USES</b>	<b>(6,723,039)</b>	<b>(7,287,359)</b>	<b>(564,320)</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,658,666)</b>	<b>(1,603,072)</b>	<b>55,594</b>	
<b>BEGINNING FUND BALANCE</b>	<b>3,892,417</b>	<b>3,892,417</b>	<b>0</b>	
<b>ENDING FUND BALANCE</b>	<b>2,233,751</b>	<b>2,289,344</b>	<b>55,594</b>	
<b>Amount Committed and Assigned</b>	<b>1,436,668</b>	<b>1,765,416</b>	<b>328,748</b>	
<b>UNDESIGNATED FUND BALANCE</b>	<b>\$ 797,083</b>	<b>\$ 523,929</b>	<b>\$ (273,154)</b>	

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
 Unaudited Actuals as of June 30, 2019

	Estimated Actuals FY 2018-19	Unaudited Actuals FY 2018-19	Variances
<b>COMPONENTS OF FUND BALANCE:</b>			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	142,635	238,389	
LCAP Reserves - Board Policy	1,000,000	1,000,000	
LCAP Reserves - Carryover		427,027	
Negotiated Salary Increase FY18-19	194,033	-	
Undesignated Fund Balance	797,083	523,929	
Required Amount for Economic Uncertainties - 3%	3,742,483	3,900,375	
Fund 17 Reserve Balance	3,599,848	3,661,986	
Fund 01 Reserve Balance	142,635	238,389	
<b>AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT</b>	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT  
Unaudited Actuals as of June 30, 2019

Explanation of Significant Changes

<b>A</b>	FY18-19 P-2 and P-Annual ADA increased by 33 students resulting in increased revenue	\$ 371,774
<b>B</b>	Increase in ADA resulted in Lottery revenues exceeding projections. Prior year assessment reimbursement for english language development and student performance were received in FY18-19	\$ 173,349
<b>C</b>	Interest rates increased resulting in Cash in County and local property taxes held by Education Revenue Augmentation Fund interest exceeding projections	\$ 287,398
		<b>\$ 832,520</b>
<b>D</b>	<u>Analysis of Budget to Actuals:</u>	
	<u>Programs:</u>	
	Home to School Transportation budget exceeded actuals	\$ 181,059
	LCAP budget exceeded actuals	\$ 407,027
	Other Unrestricted Programs	\$ (45,103)
		<b>\$ 542,984</b>
	<u>Various Expenditures:</u>	
	Salary and benefits exceeded budget due to additional 1%	\$ (194,033)
	Budget exceeded actuals for Site and District office supplies	\$ 126,022
	District-Wide Utilities actuals exceeded budget	\$ (244,171)
	Instruction, Testing, and Scoring Services/Operating Expenditures actuals exceeded budget	\$ (162,645)
	Transfer for Indirect Costs less than budget due to indirect budgeting assuming full spending of restricted funding and funds 2,4,11,12 and 13	\$ (265,209)
	Other Various Expenditures	\$ (15,555)
		<b>\$ (212,607)</b>
<b>E</b>	Increase in contribution to Self Insurance Fund	\$ 75,766
<b>F</b>	Increase in contribution to Special Education program primarily due to cost exceeding budget for Contracted Services, Non-Public Schools, Settlements, and Hourly Salaries	\$ (842,266)

# **GENERAL FUND**

## **SUMMARY**

**Funds 01-08**

**BERKELEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND - FUNDS 01 - 08  
UNAUDITED ACTUALS FY 2018-19**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
<b>REVENUES:</b>								
Base LCFF Funding	84,664,591					84,664,591	0	84,664,591
Supplemental LCFF Funding	5,529,057					5,529,057	0	5,529,057
Total LCFF Funding	90,193,648					90,193,648	0	90,193,648
Special Property Tax Transfers	0	628,740				0	628,740	628,740
Funding After Transfers	90,193,648	628,740				90,193,648	628,740	90,822,388
Federal Revenues	0	3,639,173				0	3,639,173	3,639,173
Other State Revenues	3,772,733	15,927,395				3,772,733	15,927,395	19,700,128
Local Revenues	2,516,927	11,783,967	6,290,693	0	31,381,929	40,189,549	11,783,967	51,973,516
<b>TOTAL REVENUES:</b>	<b>96,483,308</b>	<b>31,979,276</b>	<b>6,290,693</b>	<b>0</b>	<b>31,381,929</b>	<b>134,155,930</b>	<b>31,979,276</b>	<b>166,135,206</b>
<b>EXPENDITURES:</b>								
Certificated Salaries	48,258,710	9,961,270	0	0	5,925,366	54,184,076	9,961,270	64,145,346
Classified Salaries	14,283,655	8,345,558	709,421	2,163,393	2,248,564	17,241,640	10,508,951	27,750,591
Employee Benefits	19,618,889	17,539,765	315,318	869,795	2,608,561	22,542,768	18,409,560	40,952,327
Books and Supplies	1,792,971	1,160,407	54,910	393,299	675,482	2,523,363	1,553,706	4,077,069
Services & Operating Expenses	9,836,974	13,259,725	266,823	1,198,537	1,174,179	11,277,976	14,458,262	25,736,238
Capital Outlay	39,156	216,786	31,883	82,722	0	71,039	299,508	370,548
Other Outgo	0	9,396	0	0	0	0	9,396	9,396
Direct Support/Indirect Cost	(3,031,333)	468,216	354,014	0	1,548,255	(1,129,064)	468,216	(660,848)
<b>TOTAL EXPENDITURES</b>	<b>90,799,022</b>	<b>50,961,123</b>	<b>1,732,370</b>	<b>4,707,745</b>	<b>14,180,407</b>	<b>106,711,799</b>	<b>55,668,868</b>	<b>162,380,667</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	5,684,286	(18,981,847)	4,558,323	(4,707,745)	17,201,522	27,444,131	(23,689,593)	3,754,539

**BERKELEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND - FUNDS 01 - 08  
UNAUDITED ACTUALS FY 2018-19**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
<b>OTHER FINANCING SOURCES AND USES:</b>								
Inter-fund Transfers Out								
Transfer to Older Adults	(60,000)					(60,000)	0	(60,000)
Transfer to Child Development Fund	0					0	0	0
Transfer to Preschool Program	0					0	0	0
LCFF Transfer to Cafeteria Fund	(632,542)					(632,542)	0	(632,542)
Transfer to Cafeteria Fund	0					0	0	0
Transfer to Self Insurance Fund	(297,730)					(297,730)	0	(297,730)
Transfer to Reserve Fund (17)		(1,882,669)				0	(1,882,669)	(1,882,669)
Retiree Benefit Transfer to Reserve Fund (20)						0	0	0
<b>Total Transfers Out</b>	<b>(990,272)</b>	<b>(1,882,669)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(990,272)</b>	<b>(1,882,669)</b>	<b>(2,872,941)</b>
<b>Contributions In and Other Financing Sources</b>								
BSEP Contribution	13,977,541				(13,977,541)	0	0	0
BSEP Direct Support	388,695				(388,695)	0	0	0
BSEP Substitute Compensation	254,345				(254,345)	0	0	0
Retiree Benefit Transfer		536,390				0	536,390	536,390
<b>Total Contributions In and Other Financing Sources</b>	<b>14,620,581</b>	<b>536,390</b>	<b>0</b>	<b>0</b>	<b>(14,620,581)</b>	<b>0</b>	<b>536,390</b>	<b>536,390</b>
<b>Contributions Out</b>								
Special Education - State	(20,148,098)	20,148,098				(20,148,098)	20,148,098	0
Special Education Mental Health	(769,570)	769,570				(769,570)	769,570	0
Inter-fund Transfer			(4,707,745)	4,707,745		(4,707,745)	4,707,745	0
<b>Total Contributions Out</b>	<b>(20,917,668)</b>	<b>20,917,668</b>	<b>(4,707,745)</b>	<b>4,707,745</b>	<b>0</b>	<b>(25,625,413)</b>	<b>25,625,413</b>	<b>0</b>

**BERKELEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND - FUNDS 01 - 08  
UNAUDITED ACTUALS FY 2018-19**

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
Net Contributions	(6,297,087)	21,454,058	(4,707,745)	4,707,745	(14,620,581)	(25,625,413)	26,161,803	536,390
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	(7,287,359)	19,571,389	(4,707,745)	4,707,745	(14,620,581)	(26,615,685)	24,279,134	(2,336,551)
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,603,073)</b>	<b>589,542</b>	<b>(149,422)</b>	<b>0</b>	<b>2,580,941</b>	<b>828,446</b>	<b>589,542</b>	<b>1,417,988</b>
<b>BEGINNING FUND BALANCE</b>	3,892,417	5,279,716	1,510,935	0	6,679,788	12,083,139	5,279,716	17,362,855
<b>ENDING FUND BALANCE</b>	<b>2,289,344</b>	<b>5,869,258</b>	<b>1,361,513</b>	<b>0</b>	<b>9,260,729</b>	<b>12,911,585</b>	<b>5,869,258</b>	<b>18,780,843</b>

# **COMPARISON REPORTS**

**GENERAL FUND**

**UNRESTRICTED**

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
<b>REVENUE LIMIT SOURCES/LCFF</b>							
8011	Slate Aid - Base	\$27,730,500	\$27,492,851	\$27,788,258	\$31,673,376	\$32,199,881	\$32,361,494
8011	Slate Aid - Supplemental	\$4,249,522	\$5,038,890	\$5,271,850	\$5,593,409	\$5,504,611	\$5,529,057
8012	EPA	\$13,418,605	\$12,844,802	\$11,583,060	\$10,354,375	\$8,285,061	\$8,877,382
8021	Homeowners' Exemptions	\$216,618	\$215,489	\$217,221	\$214,882	\$212,708	\$215,287
8029	Other Subventions/In-Lieu Tax	\$0	\$0	\$0	\$0	\$0	\$15
8041	Secured Roll Taxes	\$27,523,037	\$29,301,797	\$31,569,892	\$31,248,345	\$33,125,439	\$33,615,360
8042	Unsecured Roll Taxes	\$1,512,428	\$1,447,585	\$1,506,418	\$2,031,102	\$2,288,044	\$1,619,895
8043	Prior Years' Taxes	(\$329,111)	(\$289,170)	(\$148,756)	(\$289,170)	(\$148,756)	(\$359,035)
8044	Supplemental Taxes	\$892,227	\$468,060	\$903,696	\$821,253	\$886,773	\$860,341
8045	Education Rev Aug Fund (ERAF)	\$7,592,117	\$8,843,456	\$8,231,605	\$9,554,214	\$8,766,220	\$8,658,541
8047	Community Redevelopment Funds	\$273,889	\$330,438	\$362,611	\$330,437	\$362,611	\$455,549
8096	Prop Tax Transfer to Charter	(\$2,359,991)	(\$2,323,521)	(\$2,082,988)	(\$2,148,056)	(\$1,660,718)	(\$1,640,238)
	<b>Subtotal Revenue Limit Sources/LCFF</b>	<b>\$80,719,840</b>	<b>\$83,370,678</b>	<b>\$85,202,868</b>	<b>\$89,384,167</b>	<b>\$89,821,874</b>	<b>\$90,193,648</b>
8019	Slate Aid - Prior Years	\$0	(\$186,920)	\$77,959	\$0	\$0	\$0
	<b>Net Revenue Limit Sources/LCFF</b>	<b>\$80,719,840</b>	<b>\$83,183,758</b>	<b>\$85,280,827</b>	<b>\$89,384,167</b>	<b>\$89,821,874</b>	<b>\$90,193,648</b>
<b>FEDERAL REVENUE</b>							
8295	Prior Year Federal Revenue	\$0	\$0	\$500	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER STATE REVENUES</b>							
8550	Mandated Cost Reimbursements	\$5,299,128	\$2,346,611	\$1,714,933	\$3,599,739	\$2,101,792	\$2,096,189
8560	State Lottery Revenue	\$1,367,170	\$1,497,960	\$1,480,679	\$1,428,080	\$1,473,911	\$1,625,042
8565	State Lottery Revenue Prior Year	\$18,923	\$0	\$0	\$0	\$23,681	\$23,681
8590	All Other State Revenues	\$4,334	\$0	\$48,000	\$0	\$0	\$27,821
8599	Prior Year State Revenues	(\$73,859)	\$0	\$2,662	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$6,615,696</b>	<b>\$3,844,571</b>	<b>\$3,246,275</b>	<b>\$5,027,819</b>	<b>\$3,599,384</b>	<b>\$3,772,733</b>
<b>OTHER LOCAL REVENUES</b>							
8625	Comm Redevel Funds not Subj	\$58,083	\$59,278	\$51,801	\$0	\$0	\$0
8650	Leases and Rentals	\$410,226	\$360,134	\$459,900	\$350,000	\$438,800	\$377,974
8660	Interest	\$69,250	\$112,653	\$129,496	\$60,000	\$60,000	\$242,653
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$333,399
8677	Interagency Services BAW LEAs	\$249,201	\$153,551	\$110,126	\$66,702	\$66,702	\$204,024
8699	All Other Local Revenues	\$1,086,280	\$1,445,249	\$1,349,944	\$1,189,027	\$1,264,027	\$1,358,877
	<b>Subtotal</b>	<b>\$2,277,520</b>	<b>\$2,511,332</b>	<b>\$2,472,027</b>	<b>\$2,065,729</b>	<b>\$2,229,529</b>	<b>\$2,516,927</b>
	<b>TOTAL REVENUES</b>	<b>\$89,613,056</b>	<b>\$89,539,661</b>	<b>\$90,999,628</b>	<b>\$96,477,715</b>	<b>\$95,650,787</b>	<b>\$96,483,307</b>

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
CERTIFICATED SALARIES							
1102	Teachers' Salaries	\$37,223,298	\$39,739,572	\$37,006,983	\$38,736,628	\$38,860,203	\$38,851,280
1103	Substitute Teachers' Illness	\$1,262,891	\$1,263,271	\$1,242,871	\$1,180,634	\$1,280,634	\$1,212,017
1116	Tchr Hourly/Daily/Subs	\$721,234	\$794,833	\$792,898	\$766,316	\$872,812	\$887,298
1117	Teacher Stipend	\$174,389	\$169,167	\$407,169	\$238,267	\$288,851	\$300,370
1150	Cash In Lieu	\$23,682	\$20,401	\$21,898	\$25,007	\$35,007	\$31,343
1151	Subs Cash In Lieu	\$45,082	\$36,921	\$43,580	\$3,400	\$3,400	\$37,680
1202	Certificated Support Salaries	\$1,448,285	\$1,772,019	\$1,791,391	\$1,823,016	\$1,848,100	\$1,828,730
1203	Certificated Pupil Support/Subs	\$0	\$0	\$3,387	\$0	\$0	\$0
1216	Hrly /Subs /Daily	\$36,562	\$2,459	\$712	\$2,323	\$2,154	\$554
1217	Certificated Pupil Support Stipend	\$0	\$0	\$2,818	\$0	\$0	\$0
1302	Cert Supv & Adm Monthly Sal	\$4,316,085	\$4,783,349	\$4,674,830	\$4,595,643	\$4,657,107	\$4,690,934
1303	Adm & Supv Sick Leave	\$15,069	\$0	\$2,729	\$577	\$577	\$577
1306	Adm & Supv Extra Duty	\$0	\$0	\$2,061	\$0	\$9,778	\$3,470
1316	Adm & Supv Subs	\$87,962	\$96,865	\$16,823	\$121,310	\$32,129	\$39,623
1317	Adm & Supv Stipend	\$3,677	\$13,299	\$12,965	\$11,000	\$8,000	\$10,505
1350	Cash In Lieu	\$49,104	\$63,558	\$79,698	\$57,297	\$77,297	\$91,384
1902	Other Certificated Salaries	\$249,168	\$378,475	\$303,076	\$285,475	\$272,997	\$263,909
1903	Oth Cert Subs Sick Leave	\$0	\$0	\$0	\$0	\$0	\$0
1916	Other Certificated Hourly	\$15,588	\$5,493	\$6,723	\$6,872	\$8,541	\$6,036
1917	Other Certificated Stipend	\$0	\$0	\$0	\$0	\$2,900	\$3,000
	Subtotal	\$45,672,076	\$49,139,681	\$46,412,611	\$47,853,765	\$48,260,487	\$48,258,710
CLASSIFIED SALARIES							
2102	Instr Aides Monthly Salary	\$131,353	\$221,884	\$176,796	\$195,639	\$187,049	\$180,400
2103	Instructional Aides Substitute	\$14,138	\$47	\$0	\$450	\$337	\$0
2112	Instructional Aides Overtime	\$1,703	\$0	\$299	\$0	\$0	\$0
2116	Instr Aides Hrly/Daily/Subs	\$45,900	\$21,358	\$42,054	\$9,251	\$29,029	\$36,713
2117	Stipend/Student Workers	\$137,499	\$122,898	\$138,819	\$81,017	\$83,096	\$154,893
2146	Tutors-Hrly	\$34,428	\$32,935	\$53,203	\$46,000	\$46,000	\$70,744
2150	Cash In Lieu	\$16,652	\$24,115	\$26,096	\$28,649	\$22,970	\$20,234
2165	Student Worker	\$0	\$0	\$1,478	\$0	\$1,227	\$6,615
2182	Instr Spec Monthly Sal	\$228,670	\$394,794	\$353,152	\$353,133	\$338,625	\$349,490
2186	Instr Spec Hourly	\$9,393	\$29,429	\$22,445	\$8,475	\$45,626	\$23,373
2202	Classified Support Salaries	\$4,600,813	\$4,978,655	\$5,095,164	\$5,370,669	\$5,250,988	\$5,242,249
2203	Classified Support Substitutes	\$53,499	\$84,560	\$91,086	\$51,999	\$44,975	\$50,070
2212	Class Support Overtime	\$520,080	\$584,370	\$548,193	\$296,360	\$395,537	\$538,821
2216	Class Support Hrly/Daily/Subs	\$592,393	\$641,740	\$634,316	\$460,898	\$462,702	\$538,431

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
2250	Cash In Lieu	\$153,500	\$139,623	\$117,592	\$118,281	\$108,442	\$101,578
2265	Student Worker	\$9,576	\$6,825	\$8,340	\$0	\$3,085	\$7,871
2302	Classified Supervisor & Admin Sal	\$1,779,410	\$1,914,392	\$1,838,562	\$2,135,500	\$1,891,127	\$1,898,338
2316	Classified Supv-Hourly/Daily/Sub	\$3,566	\$61,021	\$22,411	\$400	\$19,582	\$27,057
2317	Classified Supv & Admin Stipend	\$0	\$0	\$600	\$0	\$750	\$600
2350	Cash In Lieu	\$10,695	\$25,914	\$26,345	\$25,920	\$22,287	\$16,867
2402	Clerical Tech & Off Staff Sal	\$3,229,794	\$3,498,269	\$3,541,971	\$4,172,829	\$3,687,235	\$3,703,854
2403	Clerical Tech & Off Sub	\$182,622	\$211,995	\$172,217	\$155,873	\$137,562	\$133,507
2412	Clerical Tech & Off Overtime	\$84,660	\$85,047	\$82,412	\$93,260	\$54,984	\$77,494
2416	Clerical Hrly/Daily/Subs	\$184,005	\$248,943	\$250,521	\$200,566	\$291,541	\$274,493
2450	Cash In Lieu	\$86,078	\$81,835	\$89,737	\$79,913	\$87,026	\$78,766
2902	Other Classified Salaries	\$335,129	\$388,165	\$394,793	\$409,725	\$585,370	\$583,091
2903	Other Classified Substitute	\$2,876	\$4,085	\$8,778	\$0	\$6,619	\$8,677
2912	Other Classified Monthly Salaries	\$525	\$241	\$956	\$2,208	\$4,150	\$11,044
2916	Other Class Subs/Daily/Hrly	\$216,120	\$252,035	\$220,061	\$274,316	\$140,738	\$115,316
2950	Cash In Lieu of Benefits	\$23,775	\$20,345	\$18,374	\$11,102	\$35,492	\$33,070
	<b>Subtotal</b>	<b>\$12,688,852</b>	<b>\$14,075,518</b>	<b>\$13,976,769</b>	<b>\$14,582,433</b>	<b>\$13,984,150</b>	<b>\$14,283,655</b>
<b>EMPLOYEE BENEFITS</b>							
3101	STRS - Certified	\$4,713,323	\$6,019,556	\$6,476,347	\$7,783,662	\$7,529,133	\$7,536,021
3102	STRS - Classified	\$7,706	\$6,829	\$9,838	\$0	\$7,745	\$10,412
3201	PERS - Certified	\$77,498	\$100,602	\$98,643	\$37,861	\$114,144	\$128,303
3202	PERS - Classified	\$1,249,619	\$1,585,629	\$1,856,015	\$2,281,644	\$2,226,509	\$2,139,268
3301	Medicare - Instructional	\$613,204	\$665,071	\$626,005	\$699,266	\$627,048	\$652,348
3302	Medicare - Non Instructional	\$176,083	\$197,661	\$195,346	\$211,668	\$204,349	\$199,857
3311	OASDI - Certified	\$48,986	\$48,127	\$44,166	\$12,997	\$40,814	\$52,573
3312	OASDI - Classified	\$742,215	\$832,161	\$827,958	\$893,082	\$796,945	\$846,457
3401	Health & Welfare - Certified	\$3,803,957	\$3,888,436	\$3,578,458	\$3,914,871	\$3,561,541	\$3,531,209
3402	Health & Welfare - Classified	\$1,698,116	\$1,909,744	\$1,947,091	\$2,221,513	\$2,055,028	\$1,998,013
3501	SUI - Certified	\$26,516	\$25,848	\$26,939	\$27,885	\$26,721	\$28,123
3502	SUI - Classified	\$7,379	\$8,174	\$8,112	\$8,490	\$8,513	\$8,304
3601	Workers Comp - Certified	\$937,291	\$1,001,517	\$952,210	\$982,712	\$936,402	\$988,718
3602	Workers Comp - Classified	\$260,969	\$288,986	\$287,177	\$299,243	\$296,098	\$293,642
3701	Retiree Benefits - Certified	\$1,232,312	\$1,301,140	\$913,668	\$1,048,999	\$903,538	\$958,734
3702	Retiree Benefits - Classified	\$275,918	\$311,539	\$244,039	\$290,676	\$275,518	\$246,908
	<b>Subtotal</b>	<b>\$15,871,092</b>	<b>\$18,191,019</b>	<b>\$18,092,010</b>	<b>\$20,714,569</b>	<b>\$19,610,046</b>	<b>\$19,618,889</b>
<b>BOOKS AND SUPPLIES</b>							

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
4100	Apprv Texts & Core Curr Materials	\$142,054	\$149,049	\$169,571	\$147,783	\$127,087	\$127,078
4200	Books - Other Reference Materials	\$2,724	\$431	(\$856)	\$1,245	\$583	\$7,664
4300	Materials and Supplies	\$559,329	\$563,673	\$622,005	\$831,127	\$772,080	\$688,428
4350	Other Supplies	\$783,495	\$916,202	\$771,893	\$920,673	\$954,527	\$773,024
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$2,500	\$1,000	\$0
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$132,251	\$0	\$0
4400	Equipment \$500 to \$5,000	\$195,000	\$217,284	\$111,178	\$170,233	\$89,185	\$64,789
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$9,000	\$11,000	\$16,495
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$42,308	\$28,270	\$10,189
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$89,200	\$99,200	\$105,304
	Subtotal	\$1,773,068	\$1,958,460	\$1,807,920	\$2,346,320	\$2,082,932	\$1,792,971
SERVICES, OTHER OPERATING EXPENSES							
5100	Service Contracts above \$25,000	\$0	\$0	\$14,166	\$45,000	\$30,000	\$4,273
5200	Travel & Conferences	\$187,068	\$196,612	\$190,428	\$203,368	\$198,548	\$149,775
5300	Dues and Memberships	\$61,331	\$52,367	\$38,234	\$49,829	\$53,732	\$48,164
5400	Insurance	\$702,989	\$741,489	\$707,573	\$712,338	\$796,043	\$794,882
5510	Water/Sewage	\$522,172	\$542,717	\$523,213	\$511,515	\$548,000	\$599,473
5520	Natural Gas	\$251,792	\$267,550	\$479,529	\$283,385	\$283,385	\$395,449
5530	Storm Drains	\$61,447	\$61,450	\$61,450	\$61,489	\$61,489	\$61,450
5540	Garbage	\$373,921	\$377,012	\$414,132	\$391,612	\$441,800	\$442,868
5550	Electricity	\$1,524,360	\$1,517,256	\$1,623,196	\$1,412,481	\$1,413,012	\$1,573,843
5570	Alarm Service	\$32,318	\$43,003	\$29,579	\$59,132	\$50,601	\$33,313
5600	Rental, Leases & Repairs	\$544,321	\$424,805	\$413,866	\$526,163	\$605,844	\$406,635
5620	Maintenance Contracts	\$824,541	\$707,581	\$629,066	\$708,245	\$708,398	\$758,435
5711	Field Trips	(\$59,286)	(\$49,671)	(\$73,626)	(\$49,919)	(\$50,869)	(\$34,350)
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)
5750	Dir Costs for Interfund Svcs	\$0	\$0	\$0	\$0	\$0	\$1,330
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$26,171)	(\$22,006)	(\$5,717)
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)
5756	Intrfund Trns-Fd Serv-Other Fnds	\$3,101	\$0	\$0	\$0	\$0	\$0
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$74,500)	(\$49,000)	(\$33,668)
5800	Contract Services	\$2,989,520	\$2,880,552	\$2,943,311	\$3,130,690	\$3,648,220	\$3,609,813
5805	Instr Personal Serv	\$0	\$0	\$0	\$0		
5814	QSS Support/Training	\$69,365	\$87,244	\$84,780	\$85,730	\$83,730	\$45,395
5820	Outside Printing	\$10,500	\$143	\$4,155	\$6,578	\$3,943	\$0
5829	Legal Fees	\$814,158	\$749,437	\$551,473	\$550,000	\$562,102	\$443,323

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
5830	Election Expense	\$0	\$241,900	\$0	\$0	\$0	\$0
5831	Audit Expense	\$64,000	\$64,000	\$66,000	\$69,000	\$69,000	\$68,000
5839	Bank Fees	\$30,314	\$25,850	\$32,073	\$22,900	\$22,900	\$33,238
5840	Special Ed Settlement	\$0	\$0	\$0	\$11,500	\$63,167	\$63,167
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$17,317	\$17,317	\$0
5910	Postage/Mailing	\$100,493	\$88,771	\$72,787	\$97,296	\$106,397	\$94,615
5920	Cell Phone	\$3,549	\$20,002	\$35,427	\$58,700	\$57,973	\$42,839
5930	Telephone	\$91,483	\$167,626	\$114,760	\$161,500	\$125,015	\$169,376
5940	Internet Service	\$92,079	\$106,764	\$111,105	\$102,900	\$102,900	\$99,780
5950	Postage-Interfund	(\$4,879)	(\$3,300)	(\$4,773)	(\$4,800)	(\$4,800)	(\$5,531)
	<b>Subtotal</b>	<b>\$9,211,183</b>	<b>\$9,254,982</b>	<b>\$8,995,956</b>	<b>\$9,100,081</b>	<b>\$9,903,644</b>	<b>\$9,836,974</b>
<b>CAPITAL OUTLAY</b>							
6200	Buildings & Improvements of Buildings	\$0	\$12,019	\$6,100	\$0	\$0	\$0
6400	Equipment	\$87,900	\$490,280	\$389,330	\$58,450	\$41,698	\$39,156
	<b>Subtotal</b>	<b>\$87,900</b>	<b>\$502,299</b>	<b>\$395,430</b>	<b>\$58,450</b>	<b>\$41,698</b>	<b>\$39,156</b>
<b>DIRECT SUPPORT/INDIRECT COSTS</b>							
7340	Interprogram Indirect Costs	(\$2,275,966)	(\$2,284,120)	(\$2,250,999)	(\$2,520,746)	(\$2,607,326)	(\$2,370,486)
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,882)	(\$50,881)	(\$50,882)	(\$50,882)	(\$50,882)
7390	Interfund Indirect Costs	(\$658,205)	(\$657,579)	(\$648,763)	(\$632,047)	(\$638,334)	(\$609,966)
	<b>Subtotal</b>	<b>(\$2,985,053)</b>	<b>(\$2,992,581)</b>	<b>(\$2,950,643)</b>	<b>(\$3,203,675)</b>	<b>(\$3,296,542)</b>	<b>(\$3,031,333)</b>

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
	TOTAL EXPENDITURES	\$82,319,118	\$90,129,379	\$86,730,054	\$91,451,943	\$90,586,414	\$90,799,021
OTHER FINANCING SOURCES AND USES							
InterFund Transfers Out							
7612	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$0	\$100,000	\$70,000	\$60,000	\$60,000	\$60,000
7619	To: Fund 12 - Child Dev	\$0	\$312,925	\$36,767	\$30,000	\$30,000	\$0
7619	To: Fund 12 - Preschool Prog Subsidy	\$276,000	\$127,404	\$127,404	\$0	\$0	\$0
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$632,542	\$732,542	\$848,497	\$732,542	\$732,542	\$632,542
7619	To: Fund 13 - Cafeteria Fund	\$0	\$267,458	\$150,000	\$0	\$0	\$0
7619	To: Fund 17 - Special Reserve	\$109,501	\$168,244	\$120,814	\$0	\$0	\$0
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$297,730
	Subtotal	\$1,261,539	\$1,952,069	\$1,596,978	\$1,066,038	\$1,066,038	\$990,272
Contributions							
8981	BSEP Contribution	\$12,913,282	\$14,477,072	\$13,538,036	\$13,784,700	\$13,784,700	\$13,977,541
8982	BSEP Direct Support	\$390,071	\$395,051	\$373,335	\$383,000	\$383,000	\$388,695
8983	BSEP Substitute Compensation	\$238,796	\$253,898	\$242,498	\$250,700	\$250,700	\$254,345
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$13,542,149	\$15,126,021	\$14,153,869	\$14,418,400	\$14,418,400	\$14,620,580
8980	Contributions - Unrestricted						
	- 6500 - Special Education	(\$14,475,783)	(\$16,136,472)	(\$17,753,104)	(\$17,230,617)	(\$19,620,617)	(\$20,148,098)
	- 6512 - Spe Ed Mental Health	(\$570,237)	(\$521,126)	(\$729,303)	(\$454,784)	(\$454,784)	(\$769,570)
	Other Contributions - Prior Year Balances	\$0	(\$1,422)	\$0	\$0	\$0	\$0
	Subtotal	(\$15,046,020)	(\$16,659,021)	(\$18,482,407)	(\$17,685,401)	(\$20,075,401)	(\$20,917,667)

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Adopted Budget 2018/19 As of 06/27/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
	TOTAL OTHER FINANCING SOURCES/USES	(\$2,765,410)	(\$3,485,069)	(\$5,925,516)	(\$4,333,039)	(\$6,723,039)	(\$7,287,359)
	SURPLUS / (DEFICIT)	\$4,528,529	(\$4,074,788)	(\$1,655,942)	\$692,733	(\$1,658,666)	(\$1,603,072)
	BEGINNING FUND BALANCE	\$5,094,618	\$9,623,147	\$5,548,359	\$3,892,417	\$3,892,417	\$3,892,417
	ENDING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$4,585,150	\$2,233,751	\$2,289,344
<b>Designations of Ending Fund Balance</b>							
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
9770	Designated:					\$0	\$0
	- Reserve for BCCE Negotiations	\$161,000	\$0	\$0	\$0	\$0	\$0
	- EIA Replacement Fund Carryover (Res0791)	\$59,613	\$0	\$0	\$0	\$0	\$0
	- Supplemental Grant LCAP (Res0500)	\$620,910	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	- LCAP Reserves Carryover	\$0	\$0	\$325,410	\$0	\$0	\$427,027
	- 3% Salary Bonus FY16-17	\$2,296,194	\$0	\$0	\$0	\$0	\$0
	- Negotiated Salary Increase FY18-19	\$0	\$0	\$0	\$0	\$194,033	\$0
	- Commitment for Common Core FY16-17	\$1,190,000	\$0	\$0	\$0	\$0	\$0
	- Commitment for BSEP Program Support	\$2,000,000	\$416,168	\$0	\$0	\$0	\$0
	- Reserve for Economic Uncertainty	\$0	\$0	\$0	\$125,248	\$142,635	\$238,389
	- Unrestricted Ending Fund Balance	\$3,195,430	\$4,032,191	\$2,467,007	\$3,359,902	\$797,083	\$523,929
	ENDING FUND BALANCE	\$9,623,147	\$5,548,359	\$3,892,417	\$4,585,150	\$2,233,751	\$2,289,344
	Economic Uncertainties 3.0%	\$3,253,293	\$3,443,691	\$3,599,848	\$3,568,939	\$3,742,483	\$3,900,375
	Less Fund 17 Balance	\$3,253,293	\$3,443,691	\$3,599,848	\$3,443,691	\$3,599,848	\$3,661,986
	Less Fund 01 Reserve	\$0	\$0	\$0	\$125,248	\$142,635	\$238,389
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0

# **GENERAL FUND**

# **TRANSPORTATION**

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Adopted Budget 2018-19 As of 07/01/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
OTHER LOCAL REVENUES							
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$333,399
	Subtotal	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$333,399
OTHER FINANCING SOURCES AND USES							
CONTRIBUTIONS							
8980	Contributions - Unrestricted	\$2,021,354	\$2,481,554	\$2,218,944	\$2,077,750	\$1,899,255	\$1,812,467
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$0	\$27,671	\$27,671	\$0
	Subtotal	\$2,021,354	\$2,481,554	\$2,218,944	\$2,105,421	\$1,926,926	\$1,812,467
	TOTAL REVENUES	\$2,425,834	\$2,862,020	\$2,589,704	\$2,505,421	\$2,326,926	\$2,145,867
CLASSIFIED SALARIES							
2202	Classified Support Salaries	\$1,010,980	\$1,109,141	\$1,122,212	\$1,261,573	\$1,204,709	\$1,182,594
2212	Class Support Overtime	\$246,802	\$204,645	\$172,448	\$87,459	\$68,459	\$113,962
2216	Class Support Hrly/Daily/Subs	\$186,180	\$212,217	\$210,477	\$136,707	\$124,707	\$139,355
2250	Cash In Lieu	\$23,415	\$19,623	\$6,560	\$7,487	\$11,845	\$14,057
2302	Classified Supervisor & Admin Sal	\$233,124	\$263,883	\$254,560	\$272,679	\$263,767	\$269,307
2316	Classified Supv-Hourly/Daily/Sub	\$464	\$494	\$0	\$0	\$0	\$0
2402	Clerical Tech & Off Staff Sal	\$102,371	\$95,948	\$83,599	\$89,648	\$58,028	\$38,322
2412	Clerical Tech & Off Overtime	\$315	\$0	\$0	\$0	\$64	\$65
2416	Clerical Hrly/Daily/Subs	\$18,087	\$0	\$6,196	\$26,709	\$13,709	\$0
	Subtotal	\$1,821,737	\$1,905,951	\$1,856,052	\$1,882,262	\$1,745,288	\$1,757,662
EMPLOYEE BENEFITS							
3102	STRS - Classified	\$4,973	\$5,551	\$6,419	\$0	\$6,720	\$6,434
3202	PERS - Classified	\$167,469	\$211,111	\$236,118	\$293,309	\$291,717	\$267,415
3302	Medicare - Non Instructional	\$25,236	\$27,075	\$26,104	\$27,293	\$24,373	\$24,645
3312	OASDI - Classified	\$105,010	\$113,018	\$108,886	\$116,700	\$106,042	\$102,732
3402	Health & Welfare - Classified	\$275,231	\$315,117	\$317,141	\$352,859	\$334,868	\$316,632
3502	SUI - Classified	\$1,057	\$1,115	\$1,077	\$1,091	\$1,093	\$1,020

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FUND 01 - RESOURCE 0230 - TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Adopted Budget 2018-19 As of 07/01/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
3602	Workers Comp - Classified	\$37,357	\$39,412	\$38,049	\$38,586	\$35,700	\$36,042
3702	Retiree Benefits - Classified	\$36,105	\$40,293	\$30,497	\$37,350	\$34,477	\$30,300
	<b>Subtotal</b>	<b>\$652,437</b>	<b>\$752,692</b>	<b>\$764,291</b>	<b>\$867,188</b>	<b>\$834,990</b>	<b>\$785,220</b>
<b>BOOKS AND SUPPLIES</b>							
4300	Materials and Supplies	\$340,283	\$266,481	\$166,874	\$210,000	\$237,500	\$159,873
4350	Other Supplies	\$1,242	\$776	\$673	\$1,000	\$1,000	\$0
4400	Equipment \$500 to \$5,000	\$50	\$15,828	\$5,935	\$10,000	\$6,000	\$3,613
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$9,000	\$11,000	\$16,495
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$42,308	\$28,270	\$10,189
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$89,200	\$99,200	\$105,304
	<b>Subtotal</b>	<b>\$432,039</b>	<b>\$394,907</b>	<b>\$307,612</b>	<b>\$361,508</b>	<b>\$382,970</b>	<b>\$295,475</b>
<b>SERVICES, OTHER OPERATING SUPPLIES</b>							
5200	Travel & Conferences	\$400	\$4,282	\$4,033	\$5,000	\$5,000	\$3,309
5300	Dues and Memberships	\$0	\$0	\$75	\$500	\$500	\$0
5600	Rental, Leases & Repairs	\$296,000	\$178,552	\$156,167	\$255,267	\$175,767	\$91,297
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)
5711	Field Trips	(\$77,555)	(\$71,474)	(\$100,114)	(\$89,223)	(\$74,173)	(\$45,307)
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$26,171)	(\$22,006)	(\$5,717)
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$74,500)	(\$49,000)	(\$33,668)
5800	Contract Services	\$44,603	\$66,049	\$46,392	\$36,105	\$61,105	\$40,086
5910	Postage/Mailing	\$1,113	\$788	\$1,142	\$2,054	\$2,054	\$379
5920	Cell Phone	\$1,503	\$2,409	\$2,525	\$3,800	\$3,800	\$2,981
	<b>Subtotal</b>	<b>(\$559,212)</b>	<b>(\$621,373)</b>	<b>(\$701,531)</b>	<b>(\$656,168)</b>	<b>(\$665,953)</b>	<b>(\$715,640)</b>
<b>CAPITAL OUTLAY</b>							
6400	Equipment	\$71,256	\$429,842	\$363,282	\$50,631	\$29,631	\$23,151
	<b>Subtotal</b>	<b>\$71,256</b>	<b>\$429,842</b>	<b>\$363,282</b>	<b>\$50,631</b>	<b>\$29,631</b>	<b>\$23,151</b>

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BERKELEY UNIFIED SCHOOL DISTRICT							
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES							
COMPARISON REPORT							
SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Adopted Budget 2018-19 As of 07/01/2018	Estimated Actuals 2018-19 As of 06/30/2019	Unaudited Actuals 2018-19 As of 06/30/2019
OTHER FINANCING SOURCES AND USES							
InterFund Transfers Out							
7612	To: Fund 20 - Post Employment Benefits		\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$2,418,257	\$2,862,020	\$2,589,706	\$2,505,421	\$2,326,926	\$2,145,867
SURPLUS / (DEFICIT)		\$7,576	\$0	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE		(\$7,576)	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$0	\$0

# **SPECIAL EDUCATION**

BERKELEY UNIFIED SCHOOL DISTRICT

Revenue and Expenditures

SPECIAL EDUCATION

Description	RESC	Objects	2015-16 Audited Actuals As of 6/30/2016	2016-17 Audited Actuals As of 6/30/17	2017-18 Audited Actuals As of 6/30/18	2018-19 Adopted Budget As of 6/27/18	2018-19 Estimated Actuals As of 6/30/19	2018-19 Unaudited Actuals As of 6/30/19
<b>REVENUE :</b>								
Special Ed - IDEA Basic Grant Entitlement	3310	8181	\$1,661,188	\$1,599,513	\$1,600,032	\$1,596,344	\$1,692,819	\$1,781,717
Special Ed - IDEA Basic Grant Entitlement	3310	8990	(\$262,447)	(\$261,318)	\$0	\$0	\$0	\$0
Coordinated Early Intervention	3312	8990	\$262,447	\$261,318	\$0	\$0	\$0	\$0
Special Ed - IDEA Preschool Entitlement	3315	8182	\$31,392	\$36,750	\$42,520	\$34,151	\$34,180	\$35,650
Special Ed - IDEA Preschool Local Entitlement	3320	8182	\$57,070	\$105,859	\$120,014	\$96,475	\$0	\$0
Special Ed - Mental Health Fed	3327	8182	\$119,834	\$108,407	\$106,909	\$107,025	\$108,388	\$108,731
Special Ed - IDEA Early Intervention	3385	8182	\$5,923	\$0	\$0	\$6,461	\$6,461	\$6,461
Special Ed - TPP	3410	8290	\$89,229	\$91,533	\$84,657	\$92,106	\$92,106	\$87,040
Special Ed - Workability I	6520	8590	\$92,698	\$84,520	\$85,430	\$85,430	\$85,200	\$80,395
Special Ed - Workability I	6520	8599	\$0	\$0	\$0	\$0	\$0	\$4,805
Special Ed - Medical Billing Option	5640	8290	\$183,228	\$138,551	\$196,483	\$140,000	\$144,000	\$173,454
Special Ed - Property Taxes Transfers	6500	8097	\$384,165	\$535,089	\$600,312	\$589,301	\$589,294	\$628,740
Special Ed - Local Revenue	6500	8699	\$420	(\$3)	\$7,104	\$5,000	\$5,000	\$525
Special Ed - Apportionment	8500	8791	\$4,886,579	\$4,563,949	\$4,437,720	\$4,552,029	\$4,583,854	\$4,781,575
Special Ed - Mental Health	6512	8590	\$598,792	\$565,784	\$795,026	\$579,369	\$573,924	\$591,537
Special Ed - Infant Discretionary	6515	8590	\$693	(\$329)	\$0	\$613	\$557	\$557
Special Ed - Oakland Unified Speech & Lang	9171	8699	\$0	\$72,988	\$78,388	\$78,388	\$68,566	\$68,566
<b>Total Revenue</b>			<b>\$8,111,211</b>	<b>\$7,902,611</b>	<b>\$8,154,595</b>	<b>\$7,962,692</b>	<b>\$7,984,349</b>	<b>\$8,349,752</b>
<b>EXPENDITURES :</b>								
<b>Certificated Salaries</b>								
Teachers' Monthly Salaries		1102	\$5,603,513	\$5,981,109	\$5,887,242	\$6,334,713	\$6,288,380	\$6,264,588
Substitute Teachers Illness		1103	\$115,694	\$70,669	\$88,732	\$44,843	\$44,843	\$100,251
Teacher Extra Duty/Curr Dv		1106	\$0	\$3,203	\$1,544	\$4,000	\$10,000	\$7,622
Teachers Hourly/Daily/ Subs Other		1116	\$74,501	\$80,279	\$84,290	\$77,443	\$77,443	\$152,706
Teachers Stipend		1117	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0
Certificated Pupil Support Salaries		1202	\$1,057,229	\$1,091,396	\$1,022,416	\$1,065,489	\$1,107,489	\$1,111,933
Certificated Pupil Support - Subs		1203	\$91,395	\$1,393	\$1,115	\$1,000	\$1,000	\$36,933
Certificated Pupil Support - Hrly/Daily/Subs		1216	\$18,124	\$82,458	\$99,099	\$8,000	\$8,000	\$40,766
Certificated Supervisor & Adm Salaries		1302	\$586,203	\$655,046	\$640,246	\$639,929	\$664,929	\$680,167
Adm & Supv - Subs		1316	\$0	\$0	\$0	\$2,000	\$2,000	\$0
Adm & Supv - Stipend		1317	\$0	\$3,000	\$0	\$0	\$0	\$0
Cash in Lieu		1350	\$11,610	\$13,772	\$11,007	\$1,247	\$21,747	\$23,057
Other Certificated Monthly Salaries		1902	\$56,229	\$8,395	\$68,098	\$59,053	\$59,053	\$58,948
<b>Total Certificated Salaries</b>			<b>\$7,615,497</b>	<b>\$8,040,720</b>	<b>\$7,894,789</b>	<b>\$8,238,717</b>	<b>\$8,285,884</b>	<b>\$8,476,972</b>

BERKELEY UNIFIED SCHOOL DISTRICT

Revenue and Expenditures

SPECIAL EDUCATION

Description	RESC	Objects	2015-16 Audited Actuals As of 6/30/2016	2016-17 Audited Actuals As of 6/30/17	2017-18 Audited Actuals As of 6/30/18	2018-19 Adopted Budget As of 6/27/18	2018-19 Estimated Actuals As of 6/30/19	2018-19 Unaudited Actuals As of 6/30/19
<b>Classified Salaries</b>								
Instructional Aides Monthly Salary		2102	\$2,778,500	\$3,194,831	\$3,144,729	\$3,235,784	\$3,394,356	\$3,499,398
Instructional Aides Substitute		2103	\$199,373	\$173,707	\$143,708	\$96,512	\$91,512	\$125,179
Instructional Aides overtime		2112	\$2,194	\$176	\$166	\$0	\$0	\$12,670
Instructional Aides Hrly/Daily/Sub/Others		2116	\$564,284	\$652,572	\$879,667	\$529,854	\$533,704	\$638,804
Cash In Lieu		2150	\$184,492	\$171,593	\$167,737	\$175,693	\$156,429	\$147,710
Classified Support Monthly Salary		2202	\$418,501	\$463,711	\$524,783	\$334,882	\$624,202	\$655,275
Classified Support Overtime		2212	\$0	\$0	\$226	\$0	\$0	\$0
Classified Support Hrly/Daily		2216	\$10,323	\$15,762	\$20,433	\$22,280	\$22,280	\$12,243
Cash In Lieu		2250	\$5,644	(\$794)	\$2,914	\$200	\$8,620	\$9,089
Clerical Tech & Off Staff Salaries		2402	\$261,749	\$286,466	\$281,425	\$305,140	\$306,456	\$259,358
Clerical Tech & Office Staff Substitutes		2403	\$0	\$0	\$0	\$0	\$0	\$10,073
Clerical Tech & Office Staff overtime		2412	\$0	\$0	\$0	\$0	\$0	\$113
Clerical Tech & Off Staff - Hrly/Subs		2416	\$11,653	\$10,706	\$14,444	\$22,966	\$22,966	\$25,463
Cash In Lieu		2450	\$3,655	\$3,495	\$3,632	\$3,671	\$3,721	\$3,715
Stipend / Student Workers		2917	\$19,765	\$25,034	\$33,033	\$25,000	\$18,000	\$19,157
<b>Total Classified Salaries</b>			<b>\$4,460,133</b>	<b>\$4,997,258</b>	<b>\$5,216,897</b>	<b>\$4,751,982</b>	<b>\$5,182,246</b>	<b>\$5,418,246</b>
<b>Benefits</b>								
STRS - Certificated		3101	\$765,634	\$972,983	\$1,084,563	\$1,193,103	\$1,324,444	\$1,311,121
STRS - Classified		3102	\$482	\$404	\$2,050	\$930	\$930	\$93
PERS - Certificated		3201	\$17,271	\$18,710	\$20,577	\$18,700	\$18,700	\$28,896
PERS - Classified		3202	\$399,316	\$533,240	\$612,403	\$634,286	\$809,814	\$796,220
Medicare - Certificated		3301	\$101,840	\$108,967	\$110,027	\$119,812	\$120,055	\$115,527
Medicare - Classified		3302	\$61,860	\$70,189	\$73,336	\$79,252	\$79,510	\$75,985
FICA - Certificated		3311	\$8,740	\$7,935	\$8,190	\$7,100	\$7,100	\$10,823
FICA - Classified		3312	\$264,316	\$299,808	\$312,305	\$339,179	\$340,295	\$322,791
Health & Welfare - Certificated		3401	\$606,144	\$587,174	\$595,124	\$630,817	\$611,213	\$603,338
Health & Welfare - Classified		3402	\$839,421	\$947,274	\$980,033	\$976,842	\$940,965	\$974,089
SUI - Certificated		3501	\$4,418	\$4,665	\$5,291	\$4,786	\$4,911	\$4,917
SUI - Classified		3502	\$2,584	\$2,886	\$3,031	\$3,171	\$3,181	\$3,135
Workers Compensation - Certificated		3601	\$156,159	\$164,617	\$162,488	\$169,321	\$169,536	\$173,769
Workers Compensation - Classified		3602	\$91,848	\$102,448	\$107,288	\$111,858	\$112,458	\$111,005
Retiree Benefit - Certificated		3701	\$198,176	\$209,197	\$182,442	\$186,756	\$186,941	\$169,382
Retiree Benefit - Classified		3702	\$98,757	\$115,736	\$89,421	\$108,782	\$109,210	\$95,951
<b>Total Benefits</b>			<b>\$3,616,967</b>	<b>\$4,146,233</b>	<b>\$4,348,569</b>	<b>\$4,584,695</b>	<b>\$4,839,263</b>	<b>\$4,797,042</b>
<b>Subtotal Salaries &amp; Benefits</b>			<b>\$15,692,598</b>	<b>\$17,184,210</b>	<b>\$17,460,255</b>	<b>\$17,575,394</b>	<b>\$18,307,393</b>	<b>\$18,692,260</b>
<b>Books and Supplies</b>								
Materials & Supplies		4300	\$36,834	\$62,928	\$63,721	\$108,883	\$81,909	\$33,784
Other Supplies		4350	\$20,483	\$22,595	\$42,138	\$58,400	\$56,200	\$50,013
Equipment \$500 to \$5,000		4400	\$25,550	\$99,865	\$40,562	\$44,200	\$73,169	\$60,102
<b>Total Books and Supplies</b>			<b>\$82,867</b>	<b>\$185,388</b>	<b>\$146,422</b>	<b>\$211,483</b>	<b>\$211,278</b>	<b>\$143,898</b>

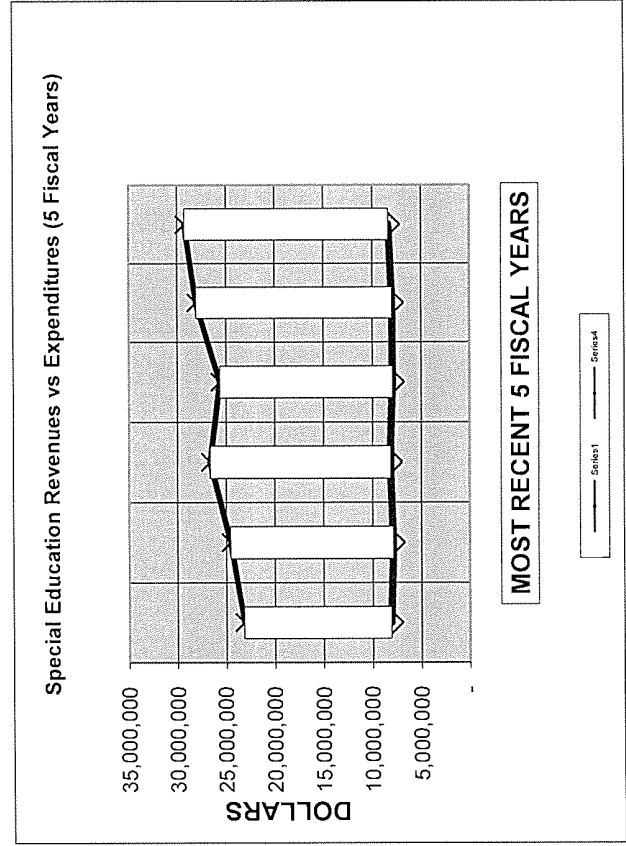
**BERKELEY UNIFIED SCHOOL DISTRICT**  
Revenue and Expenditures

**SPECIAL EDUCATION**

Description	RESC	Objects	2015-16 Audited Actuals As of 6/30/2016	2016-17 Audited Actuals As of 6/30/17	2017-18 Audited Actuals As of 6/30/18	2018-19 Adopted Budget As of 6/27/18	2018-19 Estimated Actuals As of 6/30/19	2018-19 Unaudited Actuals As of 6/30/19
<b>Operating Expenditures</b>								
Travel & Conference		5200	\$11,845	\$16,365	\$12,304	\$26,450	\$23,950	\$15,935
Travel & Training		5220	\$28,510	\$18,681	\$10,180	\$10,454	\$7,811	\$15,721
Dues & Memberships		5300	\$2,658	\$2,546	\$3,964	\$2,000	\$2,000	\$4,643
Rentals, Leases & Repairs		5600	\$14,031	\$183	\$1,068	\$3,610	\$1,610	\$967
Professional/ Consulting Serv & Opr Exp.		5800/5100	\$1,320,335	\$1,219,646	\$1,657,888	\$1,160,552	\$1,177,870	\$1,508,036
Maintenance Contracts		5620	\$0	\$0	\$4,399	\$4,000	\$1,000	\$0
Non Public Agencies (Instruc. Per. Services)		5805/5105	\$3,099,191	\$3,530,338	\$4,117,517	\$4,169,049	\$4,016,796	\$4,130,942
Non Public Schools		5815/5115	\$1,421,655	\$1,424,405	\$1,864,984	\$1,777,071	\$2,874,271	\$2,838,317
Legal Fees		5829	\$159,788	\$149,189	\$304,023	\$80,000	\$171,818	\$404,596
Special Education Settlement		5840	\$1,079,613	\$705,895	\$1,243,629	\$500,000	\$1,140,000	\$1,339,002
Postage /Mailings		5910	\$2,314	\$2,127	\$1,717	\$1,500	\$1,500	\$4,701
Cell Phone /Pages		5920	\$0	\$0	\$0	\$0	\$700	\$569
<b>Total Operating Expenditures</b>			<b>\$7,139,940</b>	<b>\$7,069,375</b>	<b>\$9,221,673</b>	<b>\$7,734,686</b>	<b>\$9,419,326</b>	<b>\$10,263,427</b>
<b>Outgo and Support Cost</b>								
State Special Schools		7130	\$822	(\$130)	\$11,004	\$10,000	\$10,000	\$9,396
Other Tuition Pmts/County ofc		7142	\$0	\$0	\$0	\$1,682	\$1,682	\$0
Indirect Cost, including Transportation		7340	\$123,005	\$124,035	\$138,958	\$114,848	\$110,071	\$119,291
<b>Total Outgo and Support Cost</b>			<b>\$123,827</b>	<b>\$123,905</b>	<b>\$149,962</b>	<b>\$126,530</b>	<b>\$121,753</b>	<b>\$128,687</b>
<b>Total Other Expenditures</b>			<b>\$7,346,633</b>	<b>\$7,378,668</b>	<b>\$9,518,057</b>	<b>\$8,072,699</b>	<b>\$9,752,357</b>	<b>\$10,536,013</b>
<b>Total Expenditures</b>			<b>\$23,039,231</b>	<b>\$24,562,878</b>	<b>\$26,978,312</b>	<b>\$25,648,093</b>	<b>\$28,059,750</b>	<b>\$29,228,273</b>
<b>Change in Fund Balance</b>			<b>\$118,000</b>	<b>(\$2,340)</b>	<b>(\$341,311)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,147</b>
<b>Sub Total Expenditures and Change in fund Balance</b>			<b>\$23,157,231</b>	<b>\$24,560,538</b>	<b>\$26,637,001</b>	<b>\$25,648,093</b>	<b>\$28,059,750</b>	<b>\$29,267,420</b>
<b>Contribution from the General Fund/TIIG</b>		8980	<b>(\$15,046,022)</b>	<b>(\$16,657,927)</b>	<b>(\$18,482,407)</b>	<b>(\$17,685,401)</b>	<b>(\$20,075,401)</b>	<b>(\$20,917,668)</b>
<b>Supplemental Information - Effective FY 2013-14</b>								
Revenue Limit transfer, now a contribution			\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000
Expenses for Special Ed Transportation now unrestricted			(\$1,321,642)	(\$1,314,273)	(\$1,467,316)	(\$1,314,241)	\$1,668,241	(\$1,667,872)
<b>Comparative contribution</b>			<b>(\$15,597,664)</b>	<b>(\$17,202,200)</b>	<b>(\$19,179,722)</b>	<b>(\$18,229,642)</b>	<b>(\$17,637,160)</b>	<b>(\$21,815,540)</b>

BERKELEY UNIFIED SCHOOL DISTRICT  
SPECIAL EDUCATION  
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2015-16	2016-17	2017-18	2018-19	2018-19	2018-19
Reporting Period	Audited Actuals As of 6/30/2016	Audited Actuals As of 6/30/17	Audited Actuals As of 6/30/18	Adopted Budget As of 6/27/18	Estimated Actuals As of 6/30/19	Unaudited Actuals As of 6/30/19
Total Revenues	8,111,211	7,902,611	8,154,595	7,962,692	7,984,349	8,349,752
Total Expenditures & Change in Fund Balance	23,157,231	24,560,538	26,637,001	25,648,093	28,059,750	29,267,420
General Fund and Fund Balance	(15,046,020)	(16,657,927)	(18,482,406)	(17,685,401)	(20,075,401)	(20,917,668)



**PARCEL**

**TAX**

**FUNDS**

BERKELEY UNIFIED SCHOOL DISTRICT  
FUND 02 - GF MEASURES BB/H  
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2018-19 As of 6/30/19
<b>REVENUE</b>							
8621	Parcel Taxes	\$5,845,680	\$5,873,649	\$6,000,282	\$6,086,396	\$6,086,396	\$6,161,016
8623	Parcel Taxes Prior Year	\$4,524	\$22,694	\$0	\$0	\$126,268	\$126,268
8660	Interest	\$3,337	\$6,550	\$10,714	\$6,000	\$6,000	\$5,024
8699	All Other Local Revenue	\$109,462	\$116,021	\$77,621	\$0	\$0	(\$1,615)
	<b>TOTAL REVENUE</b>	<b>\$5,963,002</b>	<b>\$6,018,913</b>	<b>\$6,088,617</b>	<b>\$6,092,396</b>	<b>\$6,218,664</b>	<b>\$6,290,693</b>
<b>EXPENDITURES</b>							
<b>SALARIES</b>							
2202	Classified Support Monthly Salary	\$1,919,770	\$1,992,988	\$2,068,768	\$2,234,168	\$2,175,424	\$2,141,931
2212	Classified Support Overtime	\$169,108	\$111,078	\$94,897	\$80,000	\$100,000	\$115,820
2216	Class Support Hrly/Daily Subs	\$62,739	\$30,998	\$113,753	\$40,000	\$40,000	\$34,560
2250	Cash-in-Lieu of Benefits	\$25,643	\$47,486	\$50,035	\$52,761	\$52,761	\$48,868
	<b>Subtotal</b>	<b>\$2,177,260</b>	<b>\$2,182,550</b>	<b>\$2,327,453</b>	<b>\$2,406,929</b>	<b>\$2,368,185</b>	<b>\$2,341,180</b>
2302	Class Super & Admin Monthly Salary	\$312,359	\$291,689	\$358,306	\$372,889	\$372,889	\$375,640
2350	Cash-in-Lieu of Benefits	\$6,409	\$6,886	\$7,264	\$7,487	\$7,487	\$7,431
	<b>Subtotal</b>	<b>\$318,767</b>	<b>\$298,575</b>	<b>\$365,570</b>	<b>\$380,376</b>	<b>\$380,376</b>	<b>\$383,071</b>
2402	Clerical Tech & Ofc Staff Salary	\$117,038	\$144,281	\$141,634	\$144,701	\$144,701	\$146,937
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$1,846	\$0
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$0	\$0	\$0
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$0	\$0	\$406	\$406
2450	Cash-in-Lieu of Benefits	\$578	\$4,970	\$1,833	\$0	\$1,226	\$1,220
	<b>Subtotal</b>	<b>\$117,617</b>	<b>\$149,251</b>	<b>\$143,467</b>	<b>\$144,701</b>	<b>\$148,179</b>	<b>\$148,563</b>
	<b>Total Salaries</b>	<b>\$2,613,644</b>	<b>\$2,630,376</b>	<b>\$2,836,490</b>	<b>\$2,932,006</b>	<b>\$2,896,740</b>	<b>\$2,872,814</b>
<b>EMPLOYEE BENEFITS</b>							
3102	STRS, Classified	\$4,113	\$0	\$0	\$0	\$0	\$0
3202	Public Empl. Ret. Sys. (PERS) Classif	\$278,837	\$334,894	\$406,388	\$497,023	\$489,621	\$478,835
3302	Medicare/Alt. Classified Position	\$36,231	\$37,067	\$39,708	\$42,515	\$41,968	\$40,291
3312	OASDI/Alt. Classif Position	\$152,627	\$157,106	\$168,260	\$181,398	\$179,058	\$172,278

BERKELEY UNIFIED SCHOOL DISTRICT  
FUND 02 - GF MEASURES BB/H  
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2018-19 As of 6/30/19
3402	Health & Welfare Ben.Classified	\$360,439	\$347,341	\$377,776	\$384,429	\$382,263	\$375,831
3502	State Unemployment Ins. Classified	\$1,524	\$1,535	\$1,660	\$1,700	\$1,678	\$1,680
3602	Workers' Compensation Ins.Classif.	\$53,862	\$54,242	\$58,652	\$60,105	\$59,332	\$59,375
3702	Retiree Benefits, Classified Position	\$60,607	\$68,807	\$59,737	\$63,290	\$61,910	\$56,823
	<b>Subtotal</b>	<b>\$948,240</b>	<b>\$1,000,992</b>	<b>\$1,112,181</b>	<b>\$1,230,460</b>	<b>\$1,215,830</b>	<b>\$1,185,112</b>
	<b>BOOKS AND SUPPLIES</b>						
4350	Other Supplies	\$452,686	\$443,261	\$325,658	\$441,000	\$428,000	\$383,906
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0
4400	Equipment \$500 to \$5,000	\$2,256	\$10,370	\$11,166	\$10,000	\$34,200	\$28,471
4600	Fuel - Gasoline	\$0	\$0	\$32,959	\$28,500	\$37,000	\$34,597
4610	Fuel - Natural Gas	\$0	\$0	\$1,452	\$2,500	\$1,500	\$1,236
4620	Fuel - Diesel	\$0	\$1,265	\$2,603	\$3,000	\$800	\$0
	<b>Subtotal</b>	<b>\$454,943</b>	<b>\$454,896</b>	<b>\$373,838</b>	<b>\$485,000</b>	<b>\$501,500</b>	<b>\$448,209</b>
	<b>SERV., OTHER OPER. SUPP.</b>						
5200	Travel and Conferences	\$2,789	\$1,222	\$10,211	\$7,000	\$6,700	\$6,337
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0
5600	Rentals, Leases, and Repairs	\$1,360,738	\$1,079,447	\$883,208	\$1,160,000	\$1,329,327	\$1,256,051
5610	Rentals and Leases	\$15,786	\$10,694	\$14,223	\$10,000	\$13,000	\$13,197
5620	Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0
5752	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
5754	Project Billing Interfund	\$0	\$0	\$0	\$0	\$0	\$0
5759	Work Order Charges	\$44,039	\$23,270	\$23,525	\$60,500	\$40,000	\$33,668
5800	Prof/Consulting Svcs & Oper Exp	\$148,689	\$144,248	\$129,990	\$165,314	\$140,314	\$137,663
5820	Outside Printing	\$0	\$0	\$0	\$0	\$0	\$0
5829	Legal Fees	\$0	\$2,957	\$0	\$0	\$0	\$0
5831	Audit Expense	\$1,360	\$6,900	\$7,100	\$7,300	\$8,800	\$8,800
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0
5920	Cell Phone	\$1,089	\$4,565	\$4,170	\$8,000	\$8,000	\$6,643
	<b>Subtotal</b>	<b>\$1,577,490</b>	<b>\$1,276,302</b>	<b>\$1,075,427</b>	<b>\$1,421,114</b>	<b>\$1,549,141</b>	<b>\$1,465,360</b>

BERKELEY UNIFIED SCHOOL DISTRICT  
FUND 02 - GF MEASURES BB/H  
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 6/30/19	Unaudited Actuals 2018-19 As of 6/30/19
	<b>CAPITAL OUTLAY</b>						
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0
6400	Equipment	\$59,077	\$72,562	\$109,712	\$95,000	\$114,607	\$114,606
	<b>Subtotal</b>	<b>\$59,077</b>	<b>\$72,562</b>	<b>\$109,712</b>	<b>\$95,000</b>	<b>\$114,607</b>	<b>\$114,606</b>
	<b>DIRECT SUPPORT / INDIRECT COSTS</b>						
7340	Indirect Costs	\$369,732	\$348,392	\$321,717	\$365,500	\$384,312	\$354,014
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$369,732</b>	<b>\$348,392</b>	<b>\$321,717</b>	<b>\$365,500</b>	<b>\$384,312</b>	<b>\$354,014</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$6,023,124</b>	<b>\$5,783,520</b>	<b>\$5,829,365</b>	<b>\$6,529,080</b>	<b>\$6,662,130</b>	<b>\$6,440,115</b>
	<b>EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$60,122)</b>	<b>\$235,394</b>	<b>\$259,252</b>	<b>(\$436,684)</b>	<b>(\$443,466)</b>	<b>(\$149,422)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$1,076,411</b>	<b>\$1,016,289</b>	<b>\$1,251,683</b>	<b>\$1,510,935</b>	<b>\$1,510,935</b>	<b>\$1,510,935</b>
	<b>ENDING FUND BALANCE</b>	<b>\$1,016,289</b>	<b>\$1,251,683</b>	<b>\$1,510,935</b>	<b>\$1,074,251</b>	<b>\$1,067,469</b>	<b>\$1,361,513</b>
	Designated for BCCE Negotiations	\$0	\$0	\$0	\$0	\$0	\$0
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0
	Economic Uncertainties 3.0%	\$180,694	\$173,506	\$174,881	\$195,872	\$199,864	\$193,203
	<b>RESTRICTED ENDING FUND BALANCE</b>	<b>\$835,596</b>	<b>\$1,078,177</b>	<b>\$1,336,054</b>	<b>\$878,379</b>	<b>\$867,605</b>	<b>\$1,168,310</b>

BERKELEY UNIFIED SCHOOL DISTRICT  
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 06/30/19	Unaudited Actuals 2018-19 As of 6/30/19
<b>REVENUE</b>							
8621	Parcel Taxes	\$25,521,686	\$25,634,458	\$30,160,413	\$30,841,498	\$30,831,498	\$30,908,742
8623	Parcel Tax Prior Year	\$19,454	\$63,017	\$0	\$0	\$321,316	\$296,316
8660	Interest	\$39,438	\$74,128	\$116,616	\$45,000	\$45,000	\$176,871
8699	All Other Local Revenue	\$0	\$1,491	\$0	\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$25,580,578</b>	<b>\$25,773,093</b>	<b>\$30,277,029</b>	<b>\$30,886,498</b>	<b>\$31,197,814</b>	<b>\$31,381,929</b>
<b>EXPENDITURES</b>							
<b>CERTIFICATED SALARIES</b>							
1102	Teachers' Monthly Salaries	\$2,498,967	\$1,576,034	\$3,093,264	\$3,677,897	\$3,802,119	\$3,649,634
1103	Substitute Teacher Illness	\$865	\$6,946	\$7,525	\$2,847	\$45,387	\$7,816
1114	Subs T&C/Field Trips	\$0	\$0	\$0	\$0	\$0	\$0
1116	Tchr Hourly/Daily/Subs Other	\$132,132	\$95,917	\$92,161	\$84,307	\$131,924	\$59,273
1117	Teacher Stipend	\$46,781	\$48,122	\$49,390	\$59,764	\$62,284	\$55,503
1202	Cert Pupil Support Monthly Salary	\$1,198,927	\$1,309,695	\$1,197,544	\$1,318,362	\$1,323,203	\$1,306,111
1203	Cert Pupil Support/Subs	\$0	\$0	\$0	\$0	\$0	\$0
1216	Hrly / Daily / Subs	\$965	\$0	\$979	\$0	\$0	\$210
1217	Cert Pupil Support Stipend	\$0	\$3,000	\$0	\$0	\$0	\$0
1302	Cert Supervisor & Adm Monthly Salary	\$480,720	\$507,668	\$472,610	\$421,369	\$421,430	\$432,955
1350	Cash-in-Lieu of Benefits	\$3,991	\$4,408	\$4,927	\$11,230	\$11,230	\$12,165
1902	Other Certificated Salaries	\$201,433	\$254,614	\$261,798	\$365,078	\$386,382	\$362,065
1916	Other Hourly Certificated Salaries	\$10,708	\$13,132	\$2,151	\$20,861	\$20,861	\$11,283
1917	Certificated Stipend	\$47,332	\$31,055	\$30,981	\$32,544	\$32,544	\$28,350
	<b>Subtotal Certificated Salaries</b>	<b>\$4,622,819</b>	<b>\$3,850,591</b>	<b>\$5,213,330</b>	<b>\$5,994,259</b>	<b>\$6,237,364</b>	<b>\$5,925,366</b>
<b>CLASSIFIED SALARIES</b>							
2102	Instructional Aides Monthly Salary	\$23,582	\$42,204	\$14,789	\$27,730	\$14,799	\$14,722
2103	Instructional Aides Substitute	\$0	\$267	\$0	\$0	\$0	\$0
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$0	\$154	\$80
2116	Instructional Aides Hrly/Daily/Sub Other	\$26,386	\$16,013	\$29,437	\$1,698	\$41,143	\$40,477

BERKELEY UNIFIED SCHOOL DISTRICT  
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 06/30/19	Unaudited Actuals 2018-19 As of 6/30/19
2146	Tutors - Hourly	\$53,254	\$57,232	\$54,322	\$46,327	\$86,110	\$65,279
2150	Cash-in-Lieu of Benefits	\$11,851	\$12,344	\$6,784	\$9,209	\$5,690	\$5,861
2182	Instructional Spec. Monthly Salary	\$137,573	\$110,573	\$89,558	\$95,873	\$80,161	\$82,557
2186	Instructional Spec. Hourly	\$5,050	\$11,909	\$31,334	\$0	\$10,953	\$11,952
2202	Classified Support Monthly Salary	\$997,844	\$1,040,451	\$1,047,754	\$1,086,730	\$1,081,738	\$1,070,724
2203	Classified Support Subs	\$5,122	\$6,019	\$7,976	\$0	\$12,545	\$15,075
2212	Classified Support Overtime	\$318	\$2,232	\$268	\$911	\$2,824	\$644
2216	Class Support Hrly/Daily Subs	\$23,031	\$23,902	\$18,032	\$0	\$14,082	\$12,132
2250	Cash-in-Lieu of Benefits	\$34,216	\$29,822	\$33,613	\$37,884	\$37,884	\$35,020
2302	Class Super & Admin Month Salary	\$218,894	\$283,945	\$294,270	\$303,611	\$303,623	\$307,550
2402	Clerical Tech & Office Staff Salary	\$172,188	\$172,215	\$137,910	\$167,628	\$161,197	\$158,093
2412	Clerical Tech & Office Overtime	\$439	\$209	\$247	\$0	\$1,366	\$430
2416	Clerical Hrly Daily Subs Other	\$6,051	\$4,386	\$10,086	\$7,487	\$7,487	\$998
2450	Cash-in-Lieu of Benefits	\$7,149	\$7,695	\$2,736	\$7,487	\$16,166	\$16,173
2902	Other Classified Monthly Salary	\$395,486	\$420,137	\$369,008	\$375,957	\$393,374	\$386,607
2912	Other Classified Overtime	\$0	\$321	\$0	\$0	\$0	\$61
2916	Other Class Hrly/Daily Subs Other	\$12,065	\$15,330	\$25,537	\$6,648	\$10,821	\$6,683
2950	Cash-in-Lieu of Benefits	\$21,918	\$19,657	\$17,162	\$19,690	\$22,576	\$17,446
	<b>Subtotal Classified Salaries</b>	<b>\$2,152,592</b>	<b>\$2,276,884</b>	<b>\$2,190,823</b>	<b>\$2,194,870</b>	<b>\$2,304,693</b>	<b>\$2,248,564</b>
	<b>EMPLOYEE BENEFITS</b>						
3101	State Tchrs' Ret Sys (STRS), Cert	\$437,358	\$428,618	\$685,297	\$956,387	\$988,849	\$905,151
3102	State Tchrs' Ret Sys, (STRS) Class.	\$129	\$681	\$272	\$0	\$0	(\$35)
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$45,347	\$58,223	\$44,486	\$20,102	\$22,226	\$35,455
3202	Public Empl. Ret. Sys (PERS) Class.	\$220,873	\$269,038	\$293,047	\$375,889	\$376,177	\$352,314
3301	Medicare - Certificated	\$61,434	\$51,808	\$70,222	\$87,109	\$88,848	\$80,276
3302	Medicare -Classified	\$29,439	\$31,480	\$30,243	\$31,831	\$33,587	\$31,078
3311	OASDI/Medicare/Alt. Certif. Position	\$21,816	\$23,592	\$15,965	\$6,520	\$7,389	\$11,572
3312	OASDI/Medicare/Alt. Classif. Position	\$125,800	\$133,249	\$129,130	\$134,881	\$143,025	\$132,890
3401	Health & Welfare - Certificated	\$407,736	\$323,503	\$428,070	\$545,932	\$479,681	\$428,172

BERKELEY UNIFIED SCHOOL DISTRICT  
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 06/30/19	Unaudited Actuals 2018-19 As of 6/30/19
3402	Health & Welfare - Classified	\$298,221	\$340,411	\$311,410	\$328,228	\$320,437	\$296,964
3501	State Unemployment Ins. Certif	\$2,682	\$2,231	\$3,022	\$3,462	\$3,604	\$3,280
3502	State Unemployment Ins. Class	\$1,251	\$1,378	\$1,271	\$1,272	\$1,348	\$1,304
3601	Workers' Comp. Ins. Certificated	\$94,813	\$78,825	\$106,830	\$122,880	\$127,874	\$121,244
3602	Workers' Comp. Ins. Classified	\$44,220	\$46,617	\$44,930	\$44,990	\$47,476	\$46,095
3701	Retiree Benefits - Certificated	\$122,465	\$101,675	\$104,010	\$133,006	\$132,460	\$119,170
3702	Retiree Benefits - Classified	\$54,318	\$60,600	\$44,046	\$47,323	\$46,818	\$43,630
	<b>Subtotal Employee Benefits</b>	<b>\$1,967,902</b>	<b>\$1,951,929</b>	<b>\$2,312,251</b>	<b>\$2,839,812</b>	<b>\$2,819,799</b>	<b>\$2,608,561</b>
	<b>BOOKS &amp; SUPPLIES</b>						
4200	Books & Other Ref. Materials	\$144,556	\$78,721	\$73,156	\$81,300	\$100,107	\$89,383
4300	Materials and Supplies	\$310,490	\$273,983	\$307,280	\$281,990	\$688,715	\$465,826
4350	Other Supplies	\$4,017	\$7,286	\$6,192	\$26,000	\$25,700	\$7,611
4380	Unallocated	\$0	\$0	\$0	\$633,791	\$330,033	\$0
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$226,865	\$0
4400	Equipment \$500 to \$5,000	\$83,193	\$62,823	\$53,713	\$193,000	\$222,537	\$112,662
	<b>Subtotal Books &amp; Supplies</b>	<b>\$542,255</b>	<b>\$422,813</b>	<b>\$440,341</b>	<b>\$1,216,081</b>	<b>\$1,593,957</b>	<b>\$675,482</b>
	<b>SVC, OTHER OPERATING SUPPLIES</b>						
5200	Travel and Conferences	\$50,332	\$41,771	\$35,591	\$54,680	\$64,100	\$44,415
5300	Dues and Memberships	\$620	\$688	\$794	\$900	\$930	\$780
5600	Rentals, Leases, and Repairs	\$25,361	\$32,085	\$11,637	\$29,000	\$28,865	\$27,239
5751	Field Trips - Interfund	\$7,050	\$7,471	\$9,072	\$21,171	\$13,006	\$4,491
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
5800	Prof/Consulting Svcs & Oper Exp	\$1,011,112	\$942,156	\$978,842	\$1,133,445	\$1,276,191	\$1,065,067
5820	Outside Printing	\$13,271	\$6,619	\$6,999	\$16,500	\$16,500	\$7,088
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0
5831	Audit Expense	\$5,440	\$6,900	\$7,100	\$7,300	\$9,300	\$8,800
5910	Postage/Mailings	\$1,854	\$8,361	\$8,197	\$16,500	\$16,500	\$8,755
5920	Cell Phone	\$2,160	\$4,568	\$5,849	\$5,000	\$6,300	\$5,756

BERKELEY UNIFIED SCHOOL DISTRICT  
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 06/30/19	Unaudited Actuals 2018-19 As of 6/30/19
5950	Postage - Interfund	\$7	\$472	\$690	\$2,025	\$2,025	\$790
	<b>Subtotal Other Operating Supplies</b>	<b>\$1,118,206</b>	<b>\$1,052,092</b>	<b>\$1,065,771</b>	<b>\$1,287,521</b>	<b>\$1,434,717</b>	<b>\$1,174,179</b>
	<b>CAPITAL OUTLAY</b>						
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>DIRECT SUPPORT/INDIRECT COST</b>						
7340	Indirect costs	\$1,500,691	\$1,517,815	\$1,446,189	\$1,576,513	\$1,632,297	\$1,548,255
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Dir Support /Ind. Costs</b>	<b>\$1,500,691</b>	<b>\$1,517,815</b>	<b>\$1,446,189</b>	<b>\$1,576,513</b>	<b>\$1,632,297</b>	<b>\$1,548,255</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$11,904,466</b>	<b>\$11,072,104</b>	<b>\$12,668,705</b>	<b>\$15,109,056</b>	<b>\$16,022,827</b>	<b>\$14,180,408</b>
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$13,676,112</b>	<b>\$14,700,990</b>	<b>\$17,608,324</b>	<b>\$15,777,442</b>	<b>\$15,174,987</b>	<b>\$17,201,521</b>
	<b>OTHER FINANCING SOURCES AND USES</b>						
	<b>Interfund Transfers Out</b>						
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	
8981	BSEP Contribution	(\$12,913,282)	(\$14,477,072)	(\$13,538,036)	(\$13,784,700)	(\$13,784,700)	(\$13,977,541)
8982	BSEP Direct Support	(\$390,071)	(\$395,051)	(\$373,335)	(\$383,000)	(\$383,000)	(\$388,695)
8983	BSEP Substitute Compensation	(\$238,796)	(\$253,898)	(\$242,498)	(\$250,700)	(\$250,700)	(\$254,345)
	<b>Total Interfund Transfers Out</b>	<b>(\$13,542,149)</b>	<b>(\$15,126,021)</b>	<b>(\$14,153,869)</b>	<b>(\$14,418,400)</b>	<b>(\$14,418,400)</b>	<b>(\$14,620,580)</b>
	<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>(\$13,542,149)</b>	<b>(\$15,126,021)</b>	<b>(\$14,153,869)</b>	<b>(\$14,418,400)</b>	<b>(\$14,418,400)</b>	<b>(\$14,620,580)</b>
	<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>\$133,963</b>	<b>(\$425,031)</b>	<b>\$3,454,455</b>	<b>\$1,359,042</b>	<b>\$756,587</b>	<b>\$2,580,941</b>

BERKELEY UNIFIED SCHOOL DISTRICT  
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Adopted Budget 2018-19 As of 06/27/18	Estimated Actuals 2018-19 As of 06/30/19	Unaudited Actuals 2018-19 As of 6/30/19
	BEGINNING FUND BALANCE	\$3,516,400	\$3,650,363	\$3,225,332	\$6,679,788	\$6,679,788	\$6,679,788
	ENDING FUND BALANCE	\$3,650,363	\$3,225,332	\$6,679,787	\$8,038,830	\$7,436,375	\$9,260,729
	Restricted to BSEP	\$2,886,964	\$2,439,388	\$5,875,110	\$7,153,006	\$6,523,138	\$8,396,699
	Economic Uncertainties 3.0%	\$763,398	\$785,944	\$804,677	\$885,824	\$913,237	\$864,030
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

# **ADULT EDUCATION**

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Adopted Budget 2018-2019 As of 06/26/19	Estimated Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2018-2019 As of 06/30/19
	<b>REVENUE</b>						
8290	All Other Federal Revenue	\$906,838	\$947,778	\$819,931	\$819,931	\$859,242	\$859,242
8590	All Other State Revenue	\$3,180,573	\$3,081,147	\$3,134,437	\$3,361,419	\$3,353,479	\$3,399,542
8599	Prior Year State Revenue	\$225,508	\$0	\$0	\$0	\$0	\$0
8660	Interest	\$2,116	\$1,071	\$1,324	\$3,000	\$3,000	\$878
8671	Adult Education Fees	\$244,499	\$204,716	\$206,009	\$233,000	\$233,000	\$188,894
8699	All Other Local Revenue	\$4,910	\$121,052	\$2,190	\$300	\$300	\$55,103
	<b>TOTAL REVENUE</b>	<b>\$4,564,444</b>	<b>\$4,355,763</b>	<b>\$4,163,891</b>	<b>\$4,417,650</b>	<b>\$4,449,021</b>	<b>\$4,503,659</b>
	<b>CERTIFICATED SALARIES</b>						
1104	Hourly Adult Ed Teaching	\$1,266,327	\$1,312,726	\$1,379,980	\$1,249,789	\$1,317,628	\$1,345,458
1106	Hrly Extra Duty/Curr Dev/Adult	\$166,024	\$159,098	\$139,886	\$155,628	\$180,981	\$138,184
1116	Teacher Hourly/Daily	\$274,453	\$261,619	\$242,976	\$206,600	\$283,905	\$212,708
1117	Teachers Stipend	\$5,000	\$1,000	\$0	\$0	\$0	\$0
1150	Cash in Lieu of Benefits	\$122,521	\$130,794	\$142,681	\$150,413	\$148,220	\$141,527
1216	Hourly/Daily	\$22,243	\$49,501	\$51,798	\$47,308	\$49,606	\$47,745
1250	Cash in Lieu of Benefits	\$5,418	\$6,347	\$9,089	\$9,151	\$9,449	\$9,069
1302	Cert.Supvr/Admin Monthly Sal	\$243,175	\$259,472	\$254,628	\$260,666	\$259,123	\$259,123
1306	Adm & Supvr Extra Duty	\$2,218	\$2,879	\$2,201	\$1,728	\$3,561	\$8,716
1316	Adm & Supvr Subs	\$57,185	\$56,190	\$65,874	\$47,887	\$21,013	\$58,186
1350	Cash in Lieu of Benefits	\$5,317	\$3,366	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$2,169,880</b>	<b>\$2,242,991</b>	<b>\$2,289,112</b>	<b>\$2,129,170</b>	<b>\$2,273,486</b>	<b>\$2,220,715</b>
	<b>CLASSIFIED SALARIES</b>						
2102	Instr Aides Monthly Salary	\$37,522	\$39,551	\$44,194	\$46,614	\$46,614	\$44,504
2116	Instr Aides Limited Duration	\$338	\$1,095	\$0	\$0	\$0	\$0
2165	Student Workers	\$54,034	\$62,010	\$78,552	\$70,907	\$19,689	\$93,728
2202	Class Support Monthly Salary	\$160,599	\$154,180	\$177,873	\$191,753	\$182,850	\$184,488
2203	Class Support Substitutes	\$0	\$690	\$130	\$0	\$2,008	\$2,214

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Adopted Budget 2018-2019 As of 06/26/19	Estimated Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2018-2019 As of 06/30/19
2212	Classified Support-Overtime	\$4,541	\$1,750	\$174	\$0	\$1,618	\$1,728
2216	Class Support-Limited Term	\$9,045	\$14,998	\$7,405	\$8,385	\$4,182	\$6,132
2250	Cash in Lieu of Benefits	\$16,218	\$11,140	\$6,639	\$0	\$3,716	\$3,715
2402	Clerical Tech/Office Staff Salary	\$401,712	\$387,423	\$298,741	\$323,118	\$305,010	\$331,581
2412	Clerical Tech & Office Staff OT	\$7,971	\$9,501	\$11,932	\$13,520	\$11,836	\$22,427
2416	Clerical Limited Term	\$3,360	\$0	\$7,988	\$9,985	\$350	\$356
2450	Cash in Lieu of Benefits	\$7,566	\$11,225	\$14,616	\$0	\$14,840	\$14,840
	<b>Subtotal</b>	<b>\$702,904</b>	<b>\$693,562</b>	<b>\$648,244</b>	<b>\$664,282</b>	<b>\$592,713</b>	<b>\$705,712</b>
	<b>EMPLOYEE BENEFITS</b>						
3101	State Teachers Retire.Sys.Cert	\$172,414	\$209,003	\$249,669	\$504,946	\$442,534	\$358,058
3201	Public Emp Ret Sys Cert	\$5,122	\$6,110	\$5,895	\$0	\$6,549	\$10,321
3202	Public Empl.Retire Sys. Class	\$67,829	\$75,316	\$77,256	\$101,415	\$95,503	\$129,638
3301	Medicare-Certificated	\$30,259	\$31,164	\$31,845	\$30,885	\$31,695	\$30,963
3302	Medicare-Classified	\$9,098	\$9,313	\$8,903	\$9,633	\$8,243	\$9,761
3311	FICA-Certificated	\$11,985	\$11,900	\$11,048	\$0	\$10,568	\$10,534
3312	FICA-Classified	\$38,902	\$39,822	\$38,067	\$41,186	\$35,245	\$41,738
3401	Health & Welfare Cert. Pos	\$90,050	\$103,936	\$124,136	\$164,184	\$141,962	\$122,605
3402	Health & Welfare Class. Pos	\$115,796	\$114,253	\$106,479	\$112,899	\$110,121	\$110,100
3501	State Unemployment Cert	\$1,258	\$1,301	\$1,328	\$1,235	\$1,324	\$1,287
3502	State Unemployment Ins. Class	\$397	\$399	\$376	\$387	\$346	\$410
3601	Workers Comp Cert	\$44,482	\$45,981	\$46,925	\$43,656	\$46,491	\$45,525
3602	Workers Comp Class	\$14,389	\$14,218	\$13,289	\$13,619	\$12,154	\$14,491
3701	Retiree Benefits-Cert	\$27,371	\$25,559	\$18,314	\$5,995	\$15,365	\$16,375
3702	Retiree Benefits-Class	\$16,695	\$16,479	\$11,559	\$12,915	\$12,394	\$12,247
	<b>Subtotal</b>	<b>\$646,048</b>	<b>\$704,754</b>	<b>\$745,089</b>	<b>\$1,042,955</b>	<b>\$970,494</b>	<b>\$914,054</b>
	<b>BOOKS AND SUPPLIES</b>						
4150	Textbooks for Resale	(\$2,635)	\$1,611	\$104	\$118	\$118	(\$606)

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Adopted Budget 2018-2019 As of 06/26/19	Estimated Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2018-2019 As of 06/30/19
4200	Books & Other Ref. Materials	\$9,530	\$10,325	\$17,524	\$3,447	\$3,947	\$3,947
4300	Materials and Supplies	(\$1,588)	(\$2,883)	(\$2,238)	\$0	\$0	(\$2,478)
4350	Other Supplies	\$101,416	\$93,088	\$75,570	\$77,868	\$107,870	\$58,444
4380	Unallocated Exp/placeholder	\$0	\$0	\$0	\$0	\$40,104	\$0
4400	Equipment \$500-\$5000	\$60,020	\$633	\$46,744	\$49,596	\$68,643	\$47,498
	<b>Subtotal</b>	<b>\$166,743</b>	<b>\$102,774</b>	<b>\$137,704</b>	<b>\$131,029</b>	<b>\$220,682</b>	<b>\$106,805</b>
	<b>SERVICES AND OTHER OPERATING EXPENSES</b>						
5200	Travel and Conference	\$7,462	\$8,483	\$18,929	\$23,068	\$24,922	\$21,431
5300	Dues And Memberships	\$870	\$277	\$2,140	\$2,226	\$2,226	\$1,270
5510	Water/Sewage	\$15,177	\$11,493	\$15,032	\$22,880	\$22,880	\$18,957
5520	Natural Gas	\$17,131	\$24,404	\$19,514	\$23,920	\$23,920	\$26,215
5540	Garbage	\$13,553	\$13,959	\$15,000	\$15,600	\$15,600	\$8,200
5550	Electricity	\$53,432	\$61,914	\$53,857	\$51,584	\$51,584	\$43,837
5570	Alarm Service	\$1,488	\$992	\$1,364	\$0	\$1,364	\$1,488
5600	Rentals, Leases and Repairs	\$4,157	\$7,866	\$5,508	\$4,784	\$7,784	\$5,729
5610	Rentals and Leases	\$0	\$0	\$2,450	\$4,056	\$4,056	\$2,050
5620	Maintenance Contracts	\$26,955	\$15,268	\$23,585	\$32,784	\$32,784	\$28,349
5751	Field Trips, Interfund	\$0	\$0	\$0	\$0	\$500	\$224
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
5800	Prof/Consulting & Oper Exp	\$131,370	\$86,267	\$82,106	\$110,651	\$125,887	\$81,960
5820	Outside Printing	\$34,904	\$25,722	\$19,899	\$24,440	\$36,852	\$18,819
5839	Bank Fees	\$9,915	\$1,493	\$6,613	\$2,268	\$5,062	\$10,864
5910	Postage/Mailings	\$13,698	\$5,489	\$10,700	\$11,067	\$16,067	\$9,842
5920	Cellphone	\$412	\$607	\$728	\$757	\$757	\$691
5950	Postage-Interfund	\$259	\$208	\$295	\$190	\$190	\$190
	<b>Subtotal</b>	<b>\$336,784</b>	<b>\$270,441</b>	<b>\$283,721</b>	<b>\$336,275</b>	<b>\$378,435</b>	<b>\$286,116</b>

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Adopted Budget 2018-2019 As of 06/26/19	Estimated Actuals 2018-2019 As of 06/30/19	Unaudited Actuals 2018-2019 As of 06/30/19
	<b>CAPITAL OUTLAY OVER \$5,000</b>						
6400	Equipment	\$31,126	\$7,295	\$0	\$7,296	\$7,296	\$7,295
	<b>Subtotal</b>	<b>\$31,126</b>	<b>\$7,295</b>	<b>\$0</b>	<b>\$7,296</b>	<b>\$7,296</b>	<b>\$7,295</b>
	<b>DIRECT SUPPORT/INDIRECT COSTS</b>						
7390	Indirect Costs-Interfund	\$194,046	\$186,845	\$188,225	\$166,643	\$171,254	\$158,376
	<b>Subtotal</b>	<b>\$194,046</b>	<b>\$186,845</b>	<b>\$188,225</b>	<b>\$166,643</b>	<b>\$171,254</b>	<b>\$158,376</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$4,247,532</b>	<b>\$4,208,662</b>	<b>\$4,292,095</b>	<b>\$4,477,650</b>	<b>\$4,614,360</b>	<b>\$4,399,075</b>
	<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$316,913</b>	<b>\$147,101</b>	<b>(\$128,204)</b>	<b>(\$60,000)</b>	<b>(\$165,339)</b>	<b>\$104,584</b>
	<b>OTHER FINANCING SOURCES/USES</b>						
8919	Other Auth. Interfund Trans-in	\$0	\$100,000	\$70,000	\$60,000	\$60,000	\$60,000
	<b>NET INCREASE/DECREASE IN FUND BALANCE</b>	<b>\$316,913</b>	<b>\$247,101</b>	<b>(\$58,204)</b>	<b>\$0</b>	<b>(\$105,339)</b>	<b>\$164,584</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$453,788</b>	<b>\$770,701</b>	<b>\$1,017,802</b>	<b>\$959,598</b>	<b>\$959,598</b>	<b>\$959,598</b>
	<b>ENDING FUND BALANCE</b>	<b>\$770,701</b>	<b>\$1,017,801</b>	<b>\$959,598</b>	<b>\$959,598</b>	<b>\$854,259</b>	<b>\$1,124,183</b>

# **CHILD DEVELOPMENT**

BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report							
		Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Estimated Actuals	Unaudited Actuals
	SACS OBJ	2015-2016 As of 6-30-2016	2016-2017 As of 6/30/2017	2017-2018 As of 6/30/2018	2018-2019 As of 6/27/2018	2018-2019 As of 6/30/2019	2018-2019 As of 6/30/2019
REVENUE:							
Child Nutrition Programs	8220	\$216,297	\$237,545	\$216,653	\$220,000	\$220,000	\$221,036
Other Federal Programs	8290	\$735,797	\$587,387	\$571,638	\$681,407	\$681,407	\$530,623
Prior Year Revenue	8295	\$218	\$0	\$0	\$0	\$0	\$0
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0
Total Federal Revenues		\$952,312	\$824,932	\$788,291	\$901,407	\$901,407	\$751,659
Child Nutrition Programs	8520	\$10,841	\$11,709	\$10,659	\$12,000	\$12,000	\$10,978
Children's Centers Apportionment	8530	\$755,860	\$664,755	\$0	\$948,543	\$0	\$0
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year State Revenue	8599	\$64,791	\$5,869	\$0	\$0	\$0	\$345
All Other State Revenue	8590	\$2,610,735	\$2,712,139	\$3,995,933	\$2,900,000	\$4,177,928	\$4,210,056
Total State Revenues		\$3,442,227	\$3,394,472	\$4,006,592	\$3,860,543	\$4,189,928	\$4,221,379
Interest	8660	\$2,214	\$13	\$2,156	\$0	\$0	\$2,090
Children's Centers Fees	8673	\$403,553	\$379,831	\$279,460	\$555,326	\$555,326	\$465,093
Other Local Revenue	8699	\$498,768	\$777,188	\$421,549	\$404,450	\$404,450	\$384,709
Total Local Revenues		\$904,535	\$1,157,032	\$703,165	\$959,776	\$959,776	\$851,892
Subtotal Revenue		\$5,299,074	\$5,376,436	\$5,498,048	\$5,721,726	\$6,051,111	\$5,824,930
TOTAL REVENUE		\$5,299,074	\$5,376,436	\$5,498,048	\$5,721,726	\$6,051,111	\$5,824,930
EXPENDITURES:							
Teachers' Salaries & Subs	1102	\$1,222,100	\$1,299,561	\$1,245,514	\$1,268,197	\$1,217,313	\$1,209,801
Substitute Teachers Illness	1103	\$195,736	\$61,694	\$66,022	\$36,200	\$95,480	\$59,684
Non-Duty Days	1108	\$67,146	\$56,177	\$74,731	\$67,000	\$72,000	\$78,777
Teachers Hourly/daily/subs	1116	\$123,309	\$228,616	\$185,908	\$139,000	\$167,067	\$175,017
Teacher Stipend	1117	\$38,264	\$31,338	\$27,907	\$12,000	\$21,900	\$25,212
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0
Supervisors' Salaries	1302	\$335,544	\$365,462	\$364,366	\$365,389	\$342,530	\$340,401
Admn & Sprvsr Sick Leave	1303	\$120	\$0	\$0	\$0	\$0	\$0
Admn & Sprvsr Subs	1316	\$0	\$43,033	\$0	\$0	\$8,705	\$12,710
Cash In-Lieu	1350	\$6,293	\$8,646	\$11,189	\$0	\$11,230	\$12,304
Total Certificated		\$1,988,512	\$2,094,527	\$1,975,637	\$1,887,786	\$1,936,225	\$1,913,906
Instructional Aides' Salaries	2102	\$771,344	\$860,977	\$850,390	\$1,042,286	\$964,362	\$815,318
Instructional Aides' Substitute	2103	\$290,250	\$186,302	\$136,843	\$95,000	\$153,500	\$183,452
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0
Class Support Hrly/Daily subs	2116	\$48,756	\$142,208	\$146,931	\$110,000	\$130,922	\$134,040
Stipend	2117	\$26,200	\$24,400	\$21,102	\$0	\$14,453	\$20,202
Cash In-Lieu	2150	\$43,701	\$40,810	\$37,592	\$0	\$21,120	\$20,185
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0
Classified Support Monthly Sal	2202	\$58,596	\$102,868	\$101,956	\$76,787	\$77,279	\$66,262

**BERKELEY UNIFIED SCHOOL DISTRICT**  
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals	2015-2016 As of 6-30-2016	Audited Actuals	2016-2017 As of 6/30/2017	Audited Actuals	2017-2018 As of 6/30/2018	Adopted Budget	2018-2019 As of 6/27/2018	Estimated Actuals	2018-2019 As of 6/30/2019	Unaudited Actuals	2018-2019 As of 6/30/2019
Classified Support Overtime	2212		\$22,325		\$14,192		\$16,075	\$16,000		\$9,105		\$16,730	
Class Support Hrly/Daily subs	2216		\$0		\$0		\$0	\$0		\$0		\$0	
Cash In-Lieu of Benefits	2250		\$0		\$0		\$0	\$0		\$0		\$0	
Class Spvrs & Admn Monthly Sal	2302		\$0		\$0		\$0	\$0		\$0		\$0	
Clerical/ Office Salaries	2300/2402		\$204,553		\$162,927		\$203,354	\$163,208		\$211,008		\$182,136	
Clerical Tech/Office Sub.	2403		\$10,812		\$17,463		\$6,973	\$7,000		\$7,000		\$7,807	
Clerical Tech/ Office Overtime	2412		\$0		\$0		\$0	\$0		\$0		\$0	
Other Classified Salaries /subs	2416		\$573		\$16,910		\$2,909	\$0		\$0		\$9,518	
Cash In-Lieu	2450		\$2,774		\$1,018		\$0	\$0		\$0		\$0	
<b>Total Classified</b>			<b>\$1,479,884</b>		<b>\$1,570,075</b>		<b>\$1,524,125</b>	<b>\$1,510,281</b>		<b>\$1,588,749</b>		<b>\$1,455,650</b>	
STRS Instructional	3101		\$244,947		\$299,848		\$345,241	\$277,581		\$399,671		\$468,523	
STRS Non-instructional	3102		\$3,978		\$7,265		\$9,136	\$5,891		\$8,626		\$11,704	
PERS Instructional	3201		\$33,500		\$40,400		\$45,483	\$36,190		\$65,233		\$87,662	
PERS Non-instructional	3202		\$140,437		\$171,731		\$191,529	\$248,928		\$279,379		\$292,660	
OASDI Instructional	3311		\$19,571		\$17,153		\$17,660	\$12,624		\$22,548		\$21,898	
OASDI Non-instructional	3312		\$82,750		\$90,049		\$86,532	\$91,828		\$95,337		\$83,688	
Medicare Instructional	3301		\$27,189		\$28,172		\$27,210	\$27,793		\$28,629		\$27,079	
Medicare Non-instructional	3302		\$19,904		\$21,656		\$20,840	\$21,536		\$23,341		\$20,176	
H & W - Cert Pos	3401		\$148,008		\$161,847		\$178,549	\$193,538		\$195,655		\$185,959	
H & W- Classif	3402		\$281,544		\$311,304		\$298,647	\$402,860		\$362,398		\$263,849	
Dental Recapture - Certificated	3403		\$0		\$0		\$0	\$0		\$0		\$0	
Dental Recapture - Classified	3404		\$0		\$0		\$0	\$0		\$0		\$0	
SUI - Certif	3501		\$1,155		\$1,217		\$1,151	\$1,151		\$1,446		\$1,137	
SUI -Classif	3502		\$859		\$911		\$884	\$865		\$1,140		\$852	
Workers Comp -Certif	3601		\$40,795		\$41,443		\$40,670	\$38,105		\$40,479		\$40,162	
Workers Comp- Classif	3602		\$30,360		\$32,188		\$31,254	\$30,448		\$33,936		\$30,111	
Retiree Benefits, Certif	3701		\$43,476		\$47,244		\$37,092	\$38,033		\$38,093		\$34,225	
Retiree Benefits, Classif	3702		\$29,585		\$32,316		\$26,342	\$32,595		\$33,795		\$22,673	
PERS Reduction, Certificated	3801		\$0		\$0		\$0	\$0		\$0		\$0	
PERS Reduction, Classified	3802		\$0		\$0		\$0	\$0		\$0		\$0	
<b>Total Benefits</b>			<b>\$1,148,058</b>		<b>\$1,304,744</b>		<b>\$1,358,220</b>	<b>\$1,459,966</b>		<b>\$1,629,706</b>		<b>\$1,592,358</b>	
Instructional Materials & Supplies	4300		\$47,255		\$36,076		\$24,225	\$45,573		\$22,203		\$7,205	
Other Supplies	4350		\$70,979		\$44,363		\$21,605	\$50,310		\$52,129		\$35,344	
Unallocated exp. / placeholder	4380		\$0		\$0		\$0	\$0		\$23,368		\$0	
Carry over funds	4390		\$0		\$0		\$0	\$0		\$0		\$0	
Equipment \$500 to \$5,000	4400		\$30,912		\$3,897		\$0	\$0		\$10,000		\$0	
Food Supplies	4710		\$12,269		\$11,204		\$9,187	\$12,000		\$12,000		\$16,419	
<b>Total Books &amp;Supplies</b>			<b>\$161,415</b>		<b>\$95,540</b>		<b>\$55,017</b>	<b>\$107,883</b>		<b>\$119,700</b>		<b>\$58,968</b>	
Consultants	5100		\$0		\$0		\$0	\$0		\$0		\$0	
Travel & Conferences	5200		\$8,528		\$8,845		\$0	\$6,000		\$3,000		\$120	
Travel / Training	5220/5230		\$0		\$0		\$0	\$0		\$2,104		\$103	
Dues & Memberships	5300		\$0		\$7,260		\$3,388	\$0		\$3,388		\$0	
Rentals, Leases & Repairs	5600		\$0		\$0		\$0	\$0		\$0		\$0	
Maintenance Contracts	5620		\$0		\$0		\$0	\$0		\$0		\$0	
Interfund Service - Field Trips	5751		\$0		\$0		\$1,606	\$5,000		\$5,000		\$1,002	

BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report									
		Audited Actuals	Audited Actuals	Audited Actuals	2017-2018 As of 6/30/2018	Adopted Budget	2018-2019 As of 6/30/2019	Estimated Actuals	Unaudited Actuals
		2015-2016 As of 6-30-2016	2016-2017 As of 6/30/2017	2017-2018 As of 6/30/2018	2018-2019 As of 6/27/2018	2018-2019 As of 6/30/2019	2018-2019 As of 6/30/2019	2018-2019 As of 6/30/2019	2018-2019 As of 6/30/2019
	SACS OBJ								
DESCRIPTION									
Central Printing - Xerox	5752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Tsrfr - Food Service	5755	\$374,480	\$420,742	\$407,762	\$371,915	\$371,915	\$371,915	\$371,915	\$447,824
Professional Consultant Svcs.	5800	\$76,901	\$114,545	\$44,429	\$93,113	\$110,517	\$110,517	\$110,517	\$52,575
Bank Fees	5839	\$2,944	\$3,009	\$0	\$0	\$0	\$0	\$0	\$3,353
Postage/Mailings	5910	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0
Cell Phone	5920	\$711	\$1,209	\$665	\$0	\$875	\$875	\$875	\$1,283
Postage - Interfund	5950	\$491	\$458	\$342	\$0	\$150	\$150	\$150	\$178
<b>Total Other Services</b>		<b>\$470,455</b>	<b>\$562,468</b>	<b>\$464,639</b>	<b>\$482,428</b>	<b>\$503,349</b>	<b>\$503,349</b>	<b>\$503,349</b>	<b>\$512,838</b>
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER Outgo</b>									
Direct Support/Indirect Cost	7300-7390	\$304,197	\$316,662	\$291,400	\$303,382	\$303,382	\$303,382	\$303,382	\$289,120
<b>TOTAL EXPENDITURES</b>		<b>\$5,552,521</b>	<b>\$5,944,016</b>	<b>\$5,669,038</b>	<b>\$5,751,726</b>	<b>\$6,081,111</b>	<b>\$6,081,111</b>	<b>\$6,081,111</b>	<b>\$5,822,840</b>
<b>OTHER FINANCING SOURCES / USES:</b>									
Other Auth. Interfund Transactions	8919	\$276,000	\$569,304	\$164,171	\$30,000	\$30,000	\$30,000	\$30,000	\$0
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Auth. Interfund Trans. Out	7619	\$0	(\$128,974)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources / Uses</b>		<b>\$276,000</b>	<b>\$440,330</b>	<b>\$164,171</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>
<b>Excess/ (deficiency) of Revenue over Expenditures</b>		<b>\$22,553</b>	<b>(\$127,250)</b>	<b>(\$6,819)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,090</b>
<b>BEGINNING BALANCE</b>		<b>\$141,605</b>	<b>\$164,158</b>	<b>\$36,907</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>
<b>Audit Adjustments</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING BALANCE</b>		<b>\$164,158</b>	<b>\$36,908</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$32,178</b>

**NUTRITION**

**SERVICES**

**(CAFETERIA  
FUND)**

BERKELEY UNIFIED SCHOOL DISTRICT							
Cafeteria Fund - Fund 13							
Year-to-Year Comparison							
		Audited Actuals 2015-16 As of 6-30-2016	Audited Actuals 2016-2017 As of 6-30-17	Audited Actuals 2017-18 As of 6-30-18	Adopted Budget 2018-19 As of 6-27-18	Estimated Actuals 2018-19 As of 6-7-19	Unaudited Actuals 2018-19 As of 6-30-19
DESCRIPTION	SACS CODE						
Federal Reimbursement	8220	2,000,339	1,521,437	1,646,652	1,771,247	1,808,067	1,848,853
Child Nutrition (Fed) Prior Yr	8229	0	3,360	0	0	0	0
State Reimbursement	8520	161,099	76,534	141,240	150,343	150,343	123,069
State Reimbursement Prior Yr	8525	0	0	25,819	25,820		
All Other state Revenue	8590	6,698	0	0	0	0	0
Student Meals & A La Carte	8634	459,213	417,743	503,874	493,820	493,820	531,302
Interest	8660	221	-1,344	211	50	50	(648)
Other Local Income	8699	17,280	35,014	19,952	20,000	20,000	33,800
Child Development	5755	491,225	545,684	582,940	564,747	575,556	638,256
District Catering	5756	3,101	0	0	0		
Subtotal Revenue		3,139,176	2,598,428	2,920,689	3,026,027	3,047,836	3,261,089
Interfund Transfer	8919	632,542	1,000,000	998,497	732,542	732,542	632,542
TOTAL REVENUE		3,771,718	3,598,428	3,919,186	3,758,569	3,780,378	3,893,631
EXPENDITURES:							
Food Workers Salary	2202	846,036	832,313	915,287	907,250	910,894	920,916
Substitutes	2203	231	0	0	0	0	-
Food Workers Overtime	2212	948	683	1,093	0	200	729
Food Workers Hourly	2216	118,670	183,511	105,366	50,704	69,474	92,233
Cash in lieu (TSA)	2250	97,710	93,763	105,698	110,610	86,210	83,439
Administrators Salary	2302	132,001	139,045	248,846	206,559	89,692	112,424
Executive Chef Salary	2302	101,936	107,059	105,182	107,131	37,526	24,964
Sous Chefs (3) Salary	2302	180,422	194,867	110,369	124,006	183,678	175,565
Supv-Limited Term	2316	0	0	21	0	500	458
Cash in lieu (TSA)	2350	12,550	17,138	20,463	18,717	22,739	22,739
Clerical Salary	2402	111,762	125,422	132,553	138,085	138,373	140,764
Cash in Lieu of Benefits	2450	3,655	3,495	3,632	3,120	3,770	3,716
SUBTOTAL - SALARIES		1,606,573	1,697,297	1,748,510	1,666,182	1,543,084	1,577,946
State Teach Ret Sys Class	3102	6,698	0	0	0	0	0
PERS	3202	157,123	187,014	217,412	231,000	246,892	325,486
Medicare	3302	22,535	23,996	24,650	24,549	24,371	22,351
FICA	3312	96,112	101,793	105,338	101,704	92,389	95,571
Health & Dental	3402	224,771	245,200	274,328	258,285	261,105	258,563
SUI	3502	931	986	1,016	959	949	915
Workers Comp	3602	32,937	34,839	35,908	34,065	33,821	32,348
Retirement Benefits	3702	36,557	40,107	32,716	34,109	33,837	30,204
SUBTOTAL - BENEFITS		577,664	633,934	691,367	684,671	693,364	765,438

BERKELEY UNIFIED SCHOOL DISTRICT							
Cafeteria Fund - Fund 13							
Year-to-Year Comparison							
		Audited Actuals 2015-16 As of 6-30-2016	Audited Actuals 2016-2017 As of 6-30-17	Audited Actuals 2017-18 As of 6-30-18	Adopted Budget 2018-19 As of 6-27-18	Estimated Actuals 2018-19 As of 6-7-19	Unaudited Actuals 2018-19 As of 6-30-19
DESCRIPTION	SACS CODE						
Supplies	4350	12,062	20,045	7,521	5,000	6,570	6831
Equipment	4400	3,738	0	0	100	100	0
Food Items	4710	1,308,055	1,202,733	1,183,263	1,146,567	1,203,679	1,133,035
Non- food Items	4790	3,613	-3,507	36,419	500	41,500	28,451
SUBTOTAL - MATERIALS & SUPPLIES		1,327,469	1,219,271	1,227,203	1,152,167	1,251,849	1,168,317
Travel / Conference	5200	460	195	430	500	1,800	2,420
Rental, Lease & Repairs	5600	44,571	49,150	59,784	15,000	67,715	60,403
Maintenance Agreements	5620	20,415	17,483	0	0	0	-
Dir. Costs from Interfund Svcs	5750	0	0	0	0	0	(1,330)
Central printing - Xerox	5752	1,000	1,000	1,000	1,000	1,000	1,000
Transportation Department Charges	5759	5,187	2,239	8,549	14,000	9,000	-
Other Expenses	5800	28,948	20,936	18,604	10,000	13,500	14,311
Outside Printing	5820	12,824	10,445	10,220	1,500	10,300	10,220
Bank Fees	5839	17,352	20,195	19,356	8,500	2,468	6,010
Unallocated Expenses	5885	0	0	25,955	0	0	30,063
Postage/Mailing	5910	0	0	0	100	100	-
Cell Phone	5920	2,224	3,161	3,372	3,500	3,500	2,786
Postage - interfund	5950	3,241	1,913	2,626	2,500	3,910	3,820
TOTAL CONTRACTS		136,222	126,716	149,896	56,600	113,293	129,703
Direct Support Cost	7350	50,882	50,882	50,882	50,882	50,882	50,882
Indirect Support Cost	7390	159,963	154,071	169,137	162,022	163,698	162,470
TOTAL EXPENDITURES		3,937,441	3,882,172	4,036,995	3,772,524	3,816,170	3,854,756
Excess/ (deficiency) of Revenue over Expenditures		-165,723	-283,744	-117,809	-13,955	-35,792	38,875
BEGINNING BALANCE		671,066	505,343	221,600	103,791	103,791	103,791
ENDING BALANCE		505,343	221,600	103,791	89,836	67,999	142,667
AUDIT ADJUSTMENT							
ADJUSTED ENDING BALANCE		505,343	221,600	103,791	89,836	67,999	142,667

# **SACS**

# **SOFTWARE**

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	90,193,648.01	628,740.00	90,822,388.01	93,046,030.00	634,462.00	93,680,492.00	3.1%
2) Federal Revenue		8100-8299	0.00	3,639,173.38	3,639,173.38	0.00	3,896,051.00	3,896,051.00	7.1%
3) Other State Revenue		8300-8599	3,772,732.50	15,927,395.44	19,700,127.94	1,876,027.29	9,064,280.00	10,940,307.29	-44.5%
4) Other Local Revenue		8600-8799	40,189,549.01	11,783,967.22	51,973,516.23	40,837,581.00	9,328,869.00	50,166,450.00	-3.5%
5) TOTAL REVENUES			134,155,929.52	31,979,276.04	166,135,205.56	135,759,638.29	22,923,662.00	158,683,300.29	-4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	54,184,075.56	9,961,270.33	64,145,345.89	52,484,869.05	9,684,814.49	62,169,683.54	-3.1%
2) Classified Salaries		2000-2999	17,241,639.84	10,508,950.38	27,750,590.22	17,603,668.60	10,736,359.93	28,340,028.53	2.1%
3) Employee Benefits		3000-3999	22,542,767.54	18,409,559.31	40,952,326.85	24,990,562.32	12,282,030.02	37,272,592.34	-9.0%
4) Books and Supplies		4000-4999	2,523,363.70	1,553,706.67	4,077,070.37	4,620,279.42	1,980,884.70	6,601,164.12	61.9%
5) Services and Other Operating Expenditures		5000-5999	11,277,977.39	14,458,261.65	25,736,239.04	10,609,430.00	11,236,710.00	21,846,140.00	-15.1%
6) Capital Outlay		6000-6999	71,039.21	299,508.47	370,547.68	58,450.00	95,000.00	153,450.00	-58.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	9,396.00	9,396.00	0.00	550.00	550.00	-94.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,129,064.21)	468,216.28	(660,847.93)	(1,185,413.00)	498,561.00	(686,852.00)	3.9%
9) TOTAL EXPENDITURES			106,711,799.03	55,668,869.09	162,380,668.12	109,181,846.39	46,514,910.14	155,696,756.53	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,444,130.49	(23,689,593.05)	3,754,537.44	26,577,791.90	(23,591,248.14)	2,986,543.76	-20.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	536,389.85	536,389.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	990,271.57	1,882,669.42	2,872,940.99	1,108,526.00	0.00	1,108,526.00	-61.4%
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	(25,625,412.73)	25,625,412.73	0.00	(23,648,927.00)	23,648,927.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(26,615,684.30)	24,279,133.16	(2,336,551.14)	(24,757,453.00)	23,648,927.00	(1,108,526.00)	-52.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			828,446.19	589,540.11	1,417,986.30	1,820,338.90	57,678.86	1,878,017.76	32.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	12,083,140.34	5,279,715.02	17,362,855.36	12,911,586.53	5,869,255.13	18,780,841.66	8.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,083,140.34	5,279,715.02	17,362,855.36	12,911,586.53	5,869,255.13	18,780,841.66	8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,083,140.34	5,279,715.02	17,362,855.36	12,911,586.53	5,869,255.13	18,780,841.66	8.2%
2) Ending Balance, June 30 (E + F1e)			12,911,586.53	5,869,255.13	18,780,841.66	14,731,925.43	5,926,933.99	20,658,859.42	10.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	89,011.20	0.00	89,011.20	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,869,256.30	5,869,256.30	0.00	5,926,935.16	5,926,935.16	1.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	10,565,009.00	0.00	10,565,009.00	8,229,939.00	0.00	8,229,939.00	-22.1%
Parcel Taxes	0000	9780	6,113,250.12		6,113,250.12				
Supplemental Grant LCAP	0000	9780	1,000,000.00		1,000,000.00				
Parcel Taxes	1100	9780	3,451,758.88		3,451,758.88				
Parcel Taxes	0000	9780				7,229,939.00		7,229,939.00	
Supplemental LCAP	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	238,389.00	0.00	238,389.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	1,919,177.33	(1.17)	1,919,176.16	6,501,986.43	(1.17)	6,501,985.26	238.8%

Description			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	20,812,456.07	6,376,538.49	27,188,994.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(132,005.08)	177,461.75	45,456.67				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	135,000.00	0.00	135,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,599,498.07	3,860,995.29	7,460,493.36				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,957,503.12	6,326,958.33	11,284,461.45				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	89,011.20	0.00	89,011.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			29,561,463.38	16,741,953.86	46,303,417.24				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	11,732,580.74	4,862,351.62	16,594,932.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,917,296.11	5,289,100.23	10,206,396.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	721,247.18	721,247.18				
6) TOTAL, LIABILITIES			16,649,876.85	10,872,699.03	27,522,575.88				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F	
	Resource Codes		Object Codes	Total Fund col. A + B (C)		Restricted (E)		Total Fund col. D + E (F)
	Unrestricted (A)	Restricted (B)	Unrestricted (D)					
	12,911,586.53	5,869,254.83		18,780,841.36				

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	37,890,551.00	0.00	37,890,551.00	40,742,933.00	0.00	40,742,933.00	7.5%
Education Protection Account State Aid - Current Year		8012	8,877,382.00	0.00	8,877,382.00	8,465,095.00	0.00	8,465,095.00	-4.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	215,287.28	0.00	215,287.28	212,708.00	0.00	212,708.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	14.67	0.00	14.67	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	33,615,359.92	0.00	33,615,359.92	33,125,439.00	0.00	33,125,439.00	-1.5%
Unsecured Roll Taxes		8042	1,619,895.21	0.00	1,619,895.21	2,288,044.00	0.00	2,288,044.00	41.2%
Prior Years' Taxes		8043	(359,034.97)	0.00	(359,034.97)	(148,756.00)	0.00	(148,756.00)	-58.6%
Supplemental Taxes		8044	860,340.59	0.00	860,340.59	886,773.00	0.00	886,773.00	3.1%
Education Revenue Augmentation Fund (ERAF)		8045	8,658,541.27	0.00	8,658,541.27	8,766,220.00	0.00	8,766,220.00	1.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	455,549.04	0.00	455,549.04	362,611.00	0.00	362,611.00	-20.4%
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			91,833,886.01	0.00	91,833,886.01	94,701,067.00	0.00	94,701,067.00	3.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,640,238.00)	0.00	(1,640,238.00)	(1,655,037.00)	0.00	(1,655,037.00)	0.9%
Property Taxes Transfers		8097	0.00	628,740.00	628,740.00	0.00	634,462.00	634,462.00	0.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Berkeley Unified  
Alameda County

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,193,648.01	628,740.00	90,822,388.01	93,046,030.00	634,462.00	93,680,492.00	3.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,781,716.64	1,781,716.64	0.00	1,712,997.00	1,712,997.00	-3.9%
Special Education Discretionary Grants		8182	0.00	150,842.00	150,842.00	0.00	153,889.00	153,889.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		945,728.05	945,728.05		1,039,665.00	1,039,665.00	9.9%
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		310,651.94	310,651.94		284,142.00	284,142.00	-8.5%
Title III, Part A, Immigrant Student Program	4201	8290		37,538.76	37,538.76		9,700.00	9,700.00	-74.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		57,408.44	57,408.44		156,470.00	156,470.00	172.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		229,023.00	229,023.00	New
Career and Technical Education	3500-3599	8290		46,374.00	46,374.00		43,859.00	43,859.00	-5.4%
All Other Federal Revenue	All Other	8290	0.00	308,913.55	308,913.55	0.00	266,306.00	266,306.00	-13.8%
TOTAL, FEDERAL REVENUE			0.00	3,639,173.38	3,639,173.38	0.00	3,896,051.00	3,896,051.00	7.1%
<b>OTHER STATE REVENUE</b>									
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	2,096,189.00	0.00	2,096,189.00	393,822.00	0.00	393,822.00	-81.2%
Lottery - Unrestricted and Instructional Materials		8560	1,648,722.50	685,576.66	2,334,299.16	1,482,205.29	520,244.00	2,002,449.29	-14.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,778,424.00	1,778,424.00		1,778,424.00	1,778,424.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Berkeley Unified  
Alameda County

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		819,661.54	819,661.54		240,701.00	240,701.00	-70.6%
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	27,821.00	12,643,733.24	12,671,554.24	0.00	6,524,911.00	6,524,911.00	-48.5%
TOTAL, OTHER STATE REVENUE			3,772,732.50	15,927,395.44	19,700,127.94	1,876,027.29	9,064,280.00	10,940,307.29	-44.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll									
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	37,492,342.06	0.00	37,492,342.06	38,408,781.00	0.00	38,408,781.00	2.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	377,973.61	0.00	377,973.61	408,800.00	0.00	408,800.00	8.2%
Interest		8660	424,547.88	0.00	424,547.88	168,000.00	0.00	168,000.00	-60.4%
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	333,399.26	0.00	333,399.26	400,000.00	0.00	400,000.00	20.0%
Interagency Services		8677	204,023.90	0.00	204,023.90	0.00	0.00	0.00	-100.0%
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									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

3erkeley Unified  
Alameda County

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	1,357,262.30	7,002,392.22	8,359,654.52	1,452,000.00	4,452,776.00	5,904,776.00	-29.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		4,781,575.00	4,781,575.00		4,876,093.00	4,876,093.00	2.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			40,189,549.01	11,783,967.22	51,973,516.23	40,837,581.00	9,328,869.00	50,166,450.00	-3.5%
TOTAL, REVENUES			134,155,929.52	31,979,276.04	166,135,205.56	135,759,638.29	22,923,662.00	158,683,300.29	-4.5%

Description			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	187,218.19	242,459.20	429,677.39	557,755.00	322,086.00	879,841.00	104.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,523,363.70	1,553,706.67	4,077,070.37	4,620,279.42	1,980,884.70	6,601,164.12	61.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,272.50	4,513,134.19	4,517,406.69	40,000.00	3,345,631.00	3,385,631.00	-25.1%
Travel and Conferences		5200	194,512.55	130,469.20	324,981.75	243,500.00	138,367.00	381,867.00	17.5%
Dues and Memberships		5300	48,944.07	4,642.54	53,586.61	55,929.00	2,050.00	57,979.00	8.2%
Insurance		5400 - 5450	794,882.00	0.00	794,882.00	712,338.00	0.00	712,338.00	-10.4%
Operations and Housekeeping Services		5500	3,106,396.06	0.00	3,106,396.06	2,753,266.00	0.00	2,753,266.00	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,331,131.82	1,143,783.94	2,474,915.76	1,380,008.00	986,100.00	2,346,108.00	-5.2%
Transfers of Direct Costs		5710	(37,646.55)	37,646.55	0.00	(54,385.00)	54,385.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,464.36)	227,099.49	174,635.13	(87,500.00)	266,332.00	178,832.00	2.4%
Professional/Consulting Services and Operating Expenditures		5800	5,469,093.57	8,390,948.34	13,860,041.91	5,170,653.00	6,454,977.00	11,625,630.00	-16.1%
Communications		5900	418,855.73	10,537.40	429,393.13	395,621.00	8,868.00	404,489.00	-5.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			11,277,977.39	14,458,261.65	25,736,239.04	10,609,430.00	11,236,710.00	21,846,140.00	-15.1%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	194,851.14	194,851.14	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	71,039.21	104,657.33	175,696.54	58,450.00	95,000.00	153,450.00	-12.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			71,039.21	299,508.47	370,547.68	58,450.00	95,000.00	153,450.00	-58.6%
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	9,396.00	9,396.00	0.00	500.00	500.00	-94.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	50.00	50.00	New
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	9,396.00	9,396.00	0.00	550.00	550.00	-94.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(468,216.28)	468,216.28	0.00	(498,561.00)	498,561.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(660,847.93)	0.00	(660,847.93)	(686,852.00)	0.00	(686,852.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,129,064.21)	468,216.28	(660,847.93)	(1,185,413.00)	498,561.00	(686,852.00)	3.9%
TOTAL, EXPENDITURES			106,711,799.03	55,668,869.09	162,380,668.12	109,181,846.39	46,514,910.14	155,696,756.53	-4.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	536,389.85	536,389.85	0.00	0.00	0.00	-100.0%
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	536,389.85	536,389.85	0.00	0.00	0.00	-100.0%
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	1,882,669.42	1,882,669.42	0.00	0.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	990,271.57	0.00	990,271.57	1,108,526.00	0.00	1,108,526.00	11.9%
(b) TOTAL INTERFUND TRANSFERS OUT			990,271.57	1,882,669.42	2,872,940.99	1,108,526.00	0.00	1,108,526.00	-61.4%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(25,625,412.73)	25,625,412.73	0.00	(23,648,927.00)	23,648,927.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(25,625,412.73)	25,625,412.73	0.00	(23,648,927.00)	23,648,927.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(26,615,694.30)	24,279,133.16	(2,336,551.14)	(24,757,453.00)	23,648,927.00	(1,108,526.00)	-52.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	859,242.00	736,972.00	-14.2%
3) Other State Revenue		8300-8599	3,399,542.00	3,457,262.00	1.7%
4) Other Local Revenue		8600-8799	244,874.98	234,300.00	-4.3%
5) TOTAL, REVENUES			4,503,658.98	4,428,534.00	-1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,220,715.35	2,141,013.00	-3.6%
2) Classified Salaries		2000-2999	705,711.89	607,135.00	-14.0%
3) Employee Benefits		3000-3999	914,055.19	866,911.00	-5.2%
4) Books and Supplies		4000-4999	106,804.61	282,415.00	164.4%
5) Services and Other Operating Expenditures		5000-5999	286,116.43	355,472.00	24.2%
6) Capital Outlay		6000-6999	7,295.30	7,296.00	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	158,376.03	168,292.00	6.3%
9) TOTAL, EXPENDITURES			4,399,074.80	4,428,534.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			104,584.18	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164,584.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	959,598.06	1,124,182.24	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			959,598.06	1,124,182.24	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			959,598.06	1,124,182.24	17.2%
2) Ending Balance, June 30 (E + F1e)			1,124,182.24	1,124,182.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	620,407.93	620,407.93	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	503,774.31	503,774.31	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	329,796.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	946,093.77		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	270,125.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	654.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,546,670.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	242,310.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	180,177.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			422,487.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,124,182.24		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	859,242.00	736,972.00	-14.2%
TOTAL, FEDERAL REVENUE			859,242.00	736,972.00	-14.2%
<b>OTHER STATE REVENUE</b>					
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	3,121,290.00	3,283,968.00	5.2%
All Other State Revenue	All Other	8590	278,252.00	173,294.00	-37.7%
TOTAL, OTHER STATE REVENUE			3,399,542.00	3,457,262.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	878.25	3,000.00	241.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	188,893.85	231,000.00	22.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,102.88	300.00	-99.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>244,874.98</b>	<b>234,300.00</b>	<b>-4.3%</b>
<b>TOTAL, REVENUES</b>			<b>4,503,658.98</b>	<b>4,428,534.00</b>	<b>-1.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,837,876.78	1,794,370.00	-2.4%
Certificated Pupil Support Salaries		1200	56,813.71	62,946.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	326,024.86	283,697.00	-13.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,220,715.35</b>	<b>2,141,013.00</b>	<b>-3.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	138,231.25	80,725.00	-41.6%
Classified Support Salaries		2200	198,276.89	194,374.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	369,203.75	332,036.00	-10.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>705,711.89</b>	<b>607,135.00</b>	<b>-14.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	358,057.77	371,325.00	3.7%
PERS		3201-3202	139,959.21	102,885.00	-26.5%
OASDI/Medicare/Alternative		3301-3302	92,997.07	83,397.00	-10.3%
Health and Welfare Benefits		3401-3402	232,705.13	224,431.00	-3.6%
Unemployment Insurance		3501-3502	1,697.30	1,621.00	-4.5%
Workers' Compensation		3601-3602	60,016.36	55,720.00	-7.2%
OPEB, Allocated		3701-3702	28,622.35	27,532.00	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>914,055.19</b>	<b>866,911.00</b>	<b>-5.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	(605.68)	118.00	-119.5%
Books and Other Reference Materials		4200	3,947.00	3,947.00	0.0%
Materials and Supplies		4300	55,965.46	209,707.00	274.7%
Noncapitalized Equipment		4400	47,497.83	68,643.00	44.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>106,804.61</b>	<b>282,415.00</b>	<b>164.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,431.12	24,122.00	12.6%
Dues and Memberships		5300	1,270.00	2,226.00	75.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	98,697.54	115,348.00	16.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,127.79	36,840.00	2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,224.25	6,500.00	4.4%
Professional/Consulting Services and Operating Expenditures		5800	111,643.22	153,422.00	37.4%
Communications		5900	10,722.51	17,014.00	58.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			286,116.43	355,472.00	24.2%
<b>CAPITAL OUTLAY</b>					
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	7,295.30	7,296.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,295.30	7,296.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	158,376.03	168,292.00	6.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			158,376.03	168,292.00	6.3%
<b>TOTAL, EXPENDITURES</b>			4,399,074.80	4,428,534.00	0.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	60,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			60,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	859,242.00	736,972.00	-14.2%
3) Other State Revenue		8300-8599	3,399,542.00	3,457,262.00	1.7%
4) Other Local Revenue		8600-8799	244,874.98	234,300.00	-4.3%
5) TOTAL, REVENUES			4,503,658.98	4,428,534.00	-1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,385,614.41	2,286,093.00	-4.2%
2) Instruction - Related Services	2000-2999		1,335,721.18	1,413,284.00	5.8%
3) Pupil Services	3000-3999		65,230.76	81,087.00	24.3%
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		158,376.03	168,292.00	6.3%
8) Plant Services	8000-8999		454,132.42	479,778.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,399,074.80	4,428,534.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			104,584.18	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164,584.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	959,598.06	1,124,182.24	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			959,598.06	1,124,182.24	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			959,598.06	1,124,182.24	17.2%
2) Ending Balance, June 30 (E + F1e)			1,124,182.24	1,124,182.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	620,407.93	620,407.93	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	503,774.31	503,774.31	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	2019-20
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	221,389.35	221,389.35
6391	Adult Education Program	394,598.62	394,598.62
9010	Other Restricted Local	4,419.96	4,419.96
Total, Restricted Balance		620,407.93	620,407.93

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	751,659.67	911,621.00	21.3%
3) Other State Revenue		8300-8599	4,221,378.86	4,376,784.00	3.7%
4) Other Local Revenue		8600-8799	851,892.10	822,493.00	-3.5%
5) TOTAL, REVENUES			5,824,930.63	6,110,898.00	4.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,913,906.59	1,868,405.00	-2.4%
2) Classified Salaries		2000-2999	1,455,649.90	1,544,393.00	6.1%
3) Employee Benefits		3000-3999	1,592,358.00	1,723,622.00	8.2%
4) Books and Supplies		4000-4999	58,967.69	210,630.00	257.2%
5) Services and Other Operating Expenditures		5000-5999	512,837.89	491,884.00	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	289,120.04	301,964.00	4.4%
9) TOTAL, EXPENDITURES			5,822,840.11	6,140,898.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,090.52	(30,000.00)	-1535.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,000.00	New
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	30,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,090.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,087.54	32,178.06	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,087.54	32,178.06	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,087.54	32,178.06	6.9%
2) Ending Balance, June 30 (E + F1e)			32,178.06	32,178.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,178.06	32,178.06	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	159,406.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	160,588.21		
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	165,325.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46,249.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			531,569.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	103,799.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	325,608.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	69,983.18		
6) TOTAL, LIABILITIES			499,391.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,178.06		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	221,036.39	208,000.00	-5.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	530,623.28	703,621.00	32.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>751,659.67</b>	<b>911,621.00</b>	<b>21.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	10,977.88	12,000.00	9.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,942,615.67	3,255,849.00	10.6%
All Other State Revenue	All Other	8590	1,267,785.31	1,108,935.00	-12.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,221,378.86</b>	<b>4,376,784.00</b>	<b>3.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,090.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	465,093.17	489,043.00	5.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	384,708.41	333,450.00	-13.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>851,892.10</b>	<b>822,493.00</b>	<b>-3.5%</b>
<b>TOTAL, REVENUES</b>			<b>5,824,930.63</b>	<b>6,110,898.00</b>	<b>4.9%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,548,491.14	1,536,900.00	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	365,415.45	331,505.00	-9.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,913,906.59	1,868,405.00	-2.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,173,197.18	1,277,217.00	8.9%
Classified Support Salaries		2200	82,991.25	68,421.00	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	199,461.47	198,755.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,455,649.90	1,544,393.00	6.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	480,227.04	429,783.00	-10.5%
PERS		3201-3202	380,321.91	329,216.00	-13.4%
OASDI/Medicare/Alternative		3301-3302	152,841.75	154,855.00	1.3%
Health and Welfare Benefits		3401-3402	449,808.00	667,046.00	48.3%
Unemployment Insurance		3501-3502	1,988.69	1,955.00	-1.7%
Workers' Compensation		3601-3602	70,272.94	68,974.00	-1.8%
OPEB, Allocated		3701-3702	56,897.67	71,793.00	26.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,592,358.00	1,723,622.00	8.2%
<b>BOOKS AND SUPPLIES</b>					
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	42,548.32	193,538.00	354.9%
Noncapitalized Equipment		4400	0.00	10,000.00	New
Food		4700	16,419.37	7,092.00	-56.8%
TOTAL, BOOKS AND SUPPLIES			58,967.69	210,630.00	257.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	223.10	20,000.00	8864.6%
Dues and Memberships		5300	0.00	10,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	455,226.22	376,915.00	-17.2%
Professional/Consulting Services and Operating Expenditures		5800	55,927.55	84,969.00	51.9%
Communications		5900	1,461.02	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			512,837.89	491,884.00	-4.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	289,120.04	301,964.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			289,120.04	301,964.00	4.4%
TOTAL, EXPENDITURES			5,822,840.11	6,140,898.00	5.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	30,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	30,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	30,000.00	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	751,659.67	911,621.00	21.3%
3) Other State Revenue		8300-8599	4,221,378.86	4,376,784.00	3.7%
4) Other Local Revenue		8600-8799	851,892.10	822,493.00	-3.5%
5) TOTAL, REVENUES			5,824,930.63	6,110,898.00	4.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,326,959.00	4,733,352.00	9.4%
2) Instruction - Related Services	2000-2999		837,551.40	775,954.00	-7.4%
3) Pupil Services	3000-3999		248,433.64	227,092.00	-8.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		289,120.04	301,964.00	4.4%
8) Plant Services	8000-8999		120,776.03	102,536.00	-15.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,822,840.11	6,140,898.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,090.52	(30,000.00)	-1535.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,000.00	New
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	30,000.00	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,090.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,087.54	32,178.06	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,087.54	32,178.06	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,087.54	32,178.06	6.9%
2) Ending Balance, June 30 (E + F1e)			32,178.06	32,178.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	32,178.06	32,178.06	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	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,848,853.08	1,808,067.00	-2.2%
3) Other State Revenue		8300-8599	209,526.94	162,853.00	-22.3%
4) Other Local Revenue		8600-8799	564,453.66	580,050.00	2.8%
5) TOTAL, REVENUES			2,622,833.68	2,550,970.00	-2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,577,945.88	1,694,388.00	7.4%
3) Employee Benefits		3000-3999	765,438.06	775,411.00	1.3%
4) Books and Supplies		4000-4999	1,168,316.95	1,240,749.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	(508,552.45)	(473,954.00)	-6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	213,351.86	216,596.00	1.5%
9) TOTAL, EXPENDITURES			3,216,500.30	3,453,190.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(593,666.62)	(902,220.00)	52.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	632,542.00	835,030.00	32.0%
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			632,542.00	835,030.00	32.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,875.38	(67,190.00)	-272.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,791.19	142,666.57	37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,791.19	142,666.57	37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,791.19	142,666.57	37.5%
2) Ending Balance, June 30 (E + F1e)			142,666.57	75,476.57	-47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,733.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,932.87	75,476.57	30.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	95,631.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	81,429.25		
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	326,259.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	84,733.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			588,053.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	100,057.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	345,329.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			445,387.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			142,666.57		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,848,853.08	1,808,067.00	-2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,848,853.08</b>	<b>1,808,067.00</b>	<b>-2.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	123,068.94	162,853.00	32.3%
All Other State Revenue		8590	86,458.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>209,526.94</b>	<b>162,853.00</b>	<b>-22.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	531,301.90	550,000.00	3.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(648.24)	50.00	-107.7%
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	33,800.00	30,000.00	-11.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>564,453.66</b>	<b>580,050.00</b>	<b>2.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,622,833.68</b>	<b>2,550,970.00</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,097,317.14	1,132,310.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	336,149.43	417,834.00	24.3%
Clerical, Technical and Office Salaries		2400	144,479.31	144,244.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,577,945.88	1,694,388.00	7.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	325,485.94	318,292.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	117,922.43	117,439.00	-0.4%
Health and Welfare Benefits		3401-3402	258,563.47	272,009.00	5.2%
Unemployment Insurance		3501-3502	914.76	891.00	-2.6%
Workers' Compensation		3601-3602	32,347.80	31,471.00	-2.7%
OPEB, Allocated		3701-3702	30,203.66	35,309.00	16.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			765,438.06	775,411.00	1.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,831.43	6,570.00	-3.8%
Noncapitalized Equipment		4400	0.00	13,000.00	New
Food		4700	1,161,485.52	1,221,179.00	5.1%
TOTAL, BOOKS AND SUPPLIES			1,168,316.95	1,240,749.00	6.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,420.44	1,800.00	-25.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,402.88	55,715.00	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(638,585.60)	(564,747.00)	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	60,604.35	26,268.00	-56.7%
Communications		5900	6,605.48	7,010.00	6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(508,552.45)</b>	<b>(473,954.00)</b>	<b>-6.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	213,351.86	216,596.00	1.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>213,351.86</b>	<b>216,596.00</b>	<b>1.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,216,500.30</b>	<b>3,453,190.00</b>	<b>7.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	632,542.00	835,030.00	32.0%
(a) TOTAL, INTERFUND TRANSFERS IN			632,542.00	835,030.00	32.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			632,542.00	835,030.00	32.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,848,853.08	1,808,067.00	-2.2%
3) Other State Revenue		8300-8599	209,526.94	162,853.00	-22.3%
4) Other Local Revenue		8600-8799	564,453.66	580,050.00	2.8%
5) TOTAL, REVENUES			2,622,833.68	2,550,970.00	-2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,003,148.44	3,236,594.00	7.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		213,351.86	216,596.00	1.5%
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			3,216,500.30	3,453,190.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(593,666.62)	(902,220.00)	52.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	632,542.00	835,030.00	32.0%
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			632,542.00	835,030.00	32.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,875.38	(67,190.00)	-272.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,791.19	142,666.57	37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,791.19	142,666.57	37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,791.19	142,666.57	37.5%
2) Ending Balance, June 30 (E + F1e)			142,666.57	75,476.57	-47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,733.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,932.87	75,476.57	30.3%
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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	57,932.87	75,476.57
Total, Restricted Balance		57,932.87	75,476.57

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	164.52	0.00	-100.0%
5) TOTAL, REVENUES			164.52	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			164.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,457.80	9,622.32	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,457.80	9,622.32	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,457.80	9,622.32	1.7%
2) Ending Balance, June 30 (E + F1e)			9,622.32	9,622.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,622.32	9,622.32	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,578.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43.58		
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			9,622.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,622.32		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	164.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			164.52	0.00	-100.0%
<b>TOTAL, REVENUES</b>			164.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	164.52	0.00	-100.0%
5) TOTAL, REVENUES			164.52	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			164.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,457.80	9,622.32	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,457.80	9,622.32	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,457.80	9,622.32	1.7%
2) Ending Balance, June 30 (E + F1e)			9,622.32	9,622.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,622.32	9,622.32	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%

Berkeley Unified  
Alameda County

Unaudited Actuals  
Pupil Transportation Equipment Fund  
Exhibit: Restricted Balance Detail

01 61143 0000000  
Form 15

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	62,138.52	0.00	-100.0%
5) TOTAL, REVENUES			62,138.52	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			62,138.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,138.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,599,847.94	3,661,986.46	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,599,847.94	3,661,986.46	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,599,847.94	3,661,986.46	1.7%
2) Ending Balance, June 30 (E + F1e)			3,661,986.46	3,661,986.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	3,661,986.46	3,661,986.46	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,645,399.89		
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	16,586.57		
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			3,661,986.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,661,986.46		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	62,138.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,138.52	0.00	-100.0%
TOTAL, REVENUES			62,138.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	62,138.52	0.00	-100.0%
5) TOTAL, REVENUES			62,138.52	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			62,138.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,138.52	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,599,847.94	3,661,986.46	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,599,847.94	3,661,986.46	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,599,847.94	3,661,986.46	1.7%
2) Ending Balance, June 30 (E + F1e)			3,661,986.46	3,661,986.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,661,986.46	3,661,986.46	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Berkeley Unified  
Alameda County

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

01 61143 0000000  
Form 17

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	121,219.97	0.00	-100.0%
5) TOTAL, REVENUES			121,219.97	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			121,219.97	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,882,669.42	0.00	-100.0%
b) Transfers Out		7600-7629	536,389.85	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,346,279.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,467,499.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,727,361.76	11,194,861.30	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,727,361.76	11,194,861.30	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,727,361.76	11,194,861.30	15.1%
2) Ending Balance, June 30 (E + F1e)			11,194,861.30	11,194,861.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,194,861.30	11,194,861.30	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,057,194.07		
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	32,110.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,214,092.99		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,303,397.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,108,535.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,108,535.99		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,194,861.30		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	121,219.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>121,219.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>121,219.97</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,882,669.42	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,882,669.42	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	536,389.85	0.00	-100.0%
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			536,389.85	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,346,279.57	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	121,219.97	0.00	-100.0%
5) TOTAL, REVENUES			121,219.97	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			121,219.97	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,882,669.42	0.00	-100.0%
b) Transfers Out		7600-7629	536,389.85	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,346,279.57	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,467,499.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,727,361.76	11,194,861.30	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,727,361.76	11,194,861.30	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,727,361.76	11,194,861.30	15.1%
2) Ending Balance, June 30 (E + F1e)			11,194,861.30	11,194,861.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,194,861.30	11,194,861.30	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%

Berkeley Unified  
Alameda County

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Exhibit: Restricted Balance Detail

01 61143 0000000  
Form 20

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,188.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,226,423.40	0.00	-100.0%
5) TOTAL, REVENUES			2,237,611.40	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	211,068.86	217,669.35	3.1%
3) Employee Benefits		3000-3999	80,299.28	94,205.18	17.3%
4) Books and Supplies		4000-4999	213,088.95	1,358,000.00	537.3%
5) Services and Other Operating Expenditures		5000-5999	553,975.97	977,000.00	76.4%
6) Capital Outlay		6000-6999	10,462,551.14	53,094,500.00	407.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,520,984.20	55,741,374.53	383.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,283,372.80)	(55,741,374.53)	500.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	85,000,000.00	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			85,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,716,627.20	(55,741,374.53)	-173.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,776,553.88	101,493,181.08	293.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,776,553.88	101,493,181.08	293.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,776,553.88	101,493,181.08	293.7%
2) Ending Balance, June 30 (E + F1e)			101,493,181.08	45,751,806.55	-54.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	101,493,181.08	45,751,806.55	-54.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	102,426,136.91		
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	471,557.47		
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			102,897,694.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,402,840.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,673.08		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,404,513.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			101,493,181.08		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	11,188.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			11,188.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,626,788.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	599,634.57	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,226,423.40	0.00	-100.0%
TOTAL, REVENUES			2,237,611.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	126,430.57	140,196.00	10.9%
Clerical, Technical and Office Salaries		2400	84,638.29	77,473.35	-8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			211,068.86	217,669.35	3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,119.23	45,129.39	7.1%
OASDI/Medicare/Alternative		3301-3302	15,550.48	16,199.34	4.2%
Health and Welfare Benefits		3401-3402	14,055.78	23,281.59	65.6%
Unemployment Insurance		3501-3502	122.44	126.24	3.1%
Workers' Compensation		3601-3602	4,326.89	4,462.22	3.1%
OPEB, Allocated		3701-3702	4,124.46	5,006.40	21.4%
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			80,299.28	94,205.18	17.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,495.41	500,000.00	484.8%
Noncapitalized Equipment		4400	127,593.54	858,000.00	572.4%
TOTAL, BOOKS AND SUPPLIES			213,088.95	1,358,000.00	537.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	757.00	4,000.00	428.4%
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	551,628.55	970,000.00	75.8%
Communications		5900	1,590.42	3,000.00	88.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			553,975.97	977,000.00	76.4%
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	10,462,551.14	52,934,500.00	405.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	160,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,462,551.14	53,094,500.00	407.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,520,984.20	55,741,374.53	383.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	85,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			85,000,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			85,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,188.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,226,423.40	0.00	-100.0%
5) TOTAL, REVENUES			2,237,611.40	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		11,520,984.20	55,741,374.53	383.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,520,984.20	55,741,374.53	383.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,283,372.80)	(55,741,374.53)	500.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	85,000,000.00	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			85,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			75,716,627.20	(55,741,374.53)	-173.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,776,553.88	101,493,181.08	293.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,776,553.88	101,493,181.08	293.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,776,553.88	101,493,181.08	293.7%
2) Ending Balance, June 30 (E + F1e)			101,493,181.08	45,751,806.55	-54.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	101,493,181.08	45,751,806.55	-54.9%
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
<b>A. REVENUES</b>					
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	1,005,449.66	350,000.00	-65.2%
5) TOTAL, REVENUES			1,005,449.66	350,000.00	-65.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,497.05	25,000.00	1570.0%
6) Capital Outlay		6000-6999	0.00	325,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,497.05	350,000.00	23279.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,003,952.61	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,003,952.61	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,704.18	1,174,656.79	588.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,704.18	1,174,656.79	588.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,704.18	1,174,656.79	588.1%
2) Ending Balance, June 30 (E + F1e)			1,174,656.79	1,174,656.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,186.92	124,186.92	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	1,050,469.87	1,050,469.87	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,169,848.01		
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	4,808.78		
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			1,174,656.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,174,656.79		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	124,186.92	0.00	-100.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,714.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	871,548.29	350,000.00	-59.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,005,449.66	350,000.00	-65.2%
<b>TOTAL, REVENUES</b>			1,005,449.66	350,000.00	-65.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,497.05	25,000.00	1570.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,497.05	25,000.00	1570.0%
<b>CAPITAL OUTLAY</b>					
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	325,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	325,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,497.05	350,000.00	23279.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,005,449.66	350,000.00	-65.2%
5) TOTAL, REVENUES			1,005,449.66	350,000.00	-65.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,497.05	350,000.00	23279.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,497.05	350,000.00	23279.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,003,952.61	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,003,952.61	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,704.18	1,174,656.79	588.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,704.18	1,174,656.79	588.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,704.18	1,174,656.79	588.1%
2) Ending Balance, June 30 (E + F1e)			1,174,656.79	1,174,656.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,186.92	124,186.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,050,469.87	1,050,469.87	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	124,186.92	124,186.92
Total, Restricted Balance		124,186.92	124,186.92

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.01	0.01	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.01		

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.01	0.01	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	28.16	0.00	-100.0%
5) TOTAL, REVENUES			28.16	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28.16	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28.16	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618.01	1,646.17	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618.01	1,646.17	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618.01	1,646.17	1.7%
2) Ending Balance, June 30 (E + F1e)			1,646.17	1,646.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,646.17	1,646.17	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,638.71		
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	7.46		
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			1,646.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,646.17		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28.16	0.00	-100.0%
TOTAL, REVENUES			28.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	28.16	0.00	-100.0%
5) TOTAL, REVENUES			28.16	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28.16	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			28.16	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618.01	1,646.17	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618.01	1,646.17	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618.01	1,646.17	1.7%
2) Ending Balance, June 30 (E + F1e)			1,646.17	1,646.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,646.17	1,646.17	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,878.09	927,302.00	-2.5%
3) Other State Revenue		8300-8599	147,931.01	143,400.00	-3.1%
4) Other Local Revenue		8600-8799	25,513,233.62	14,055,198.54	-44.9%
5) TOTAL, REVENUES			26,612,042.72	15,125,900.54	-43.2%
<b>B. EXPENDITURES</b>					
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	26,309,271.15	43,509,517.00	65.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,309,271.15	43,509,517.00	65.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			302,771.57	(28,383,616.46)	-9474.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,603,561.14	509,628.60	-85.9%
b) Uses		7630-7699	973,393.76	674,828.13	-30.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,630,167.38	(165,199.53)	-106.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,932,938.95	(28,548,815.99)	-1073.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,897,895.15	48,830,834.10	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,897,895.15	48,830,834.10	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,897,895.15	48,830,834.10	6.4%
2) Ending Balance, June 30 (E + F1e)			48,830,834.10	20,282,018.11	-58.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,830,834.10	20,282,018.11	-58.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,279,375.07		
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	24,452,841.75		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	98,617.28		
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			48,830,834.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			48,830,834.10		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	950,878.09	927,302.00	-2.5%
TOTAL, FEDERAL REVENUE			950,878.09	927,302.00	-2.5%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	147,931.01	143,400.00	-3.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,931.01	143,400.00	-3.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	23,287,654.61	11,631,998.54	-50.1%
Unsecured Roll		8612	815,364.16	1,007,000.00	23.5%
Prior Years' Taxes		8613	204,162.26	367,100.00	79.8%
Supplemental Taxes		8614	940,391.06	858,200.00	-8.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	265,661.53	190,900.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,513,233.62	14,055,198.54	-44.9%
TOTAL, REVENUES			26,612,042.72	15,125,900.54	-43.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,440,000.00	31,570,000.00	118.6%
Bond Interest and Other Service Charges		7434	11,869,271.15	11,939,517.00	0.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,309,271.15	43,509,517.00	65.4%
TOTAL, EXPENDITURES			26,309,271.15	43,509,517.00	65.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,603,561.14	509,628.60	-85.9%
(c) TOTAL, SOURCES			3,603,561.14	509,628.60	-85.9%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	973,393.76	674,828.13	-30.7%
(d) TOTAL, USES			973,393.76	674,828.13	-30.7%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,630,167.38	(165,199.53)	-106.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,878.09	927,302.00	-2.5%
3) Other State Revenue		8300-8599	147,931.01	143,400.00	-3.1%
4) Other Local Revenue		8600-8799	25,513,233.62	14,055,198.54	-44.9%
5) TOTAL, REVENUES			26,612,042.72	15,125,900.54	-43.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	26,309,271.15	43,509,517.00	65.4%
10) TOTAL, EXPENDITURES			26,309,271.15	43,509,517.00	65.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			302,771.57	(28,383,616.46)	-9474.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,603,561.14	509,628.60	-85.9%
b) Uses		7630-7699	973,393.76	674,828.13	-30.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,630,167.38	(165,199.53)	-106.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,932,938.95	(28,548,815.99)	-1073.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,897,895.15	48,830,834.10	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,897,895.15	48,830,834.10	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,897,895.15	48,830,834.10	6.4%
2) Ending Balance, June 30 (E + F1e)			48,830,834.10	20,282,018.11	-58.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,830,834.10	20,282,018.11	-58.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	48,830,834.10	20,282,018.11
Total, Restricted Balance		48,830,834.10	20,282,018.11

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,363.91	61,363.91	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	61,363.91		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,363.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			61,363.91		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,363.91	61,363.91	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	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,111,132.81	2,079,611.00	-1.5%
5) TOTAL, REVENUES			2,123,923.81	2,079,611.00	-2.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	207,594.18	206,618.86	-0.5%
3) Employee Benefits		3000-3999	94,323.96	94,371.95	0.1%
4) Books and Supplies		4000-4999	1,082.51	67,816.00	6164.7%
5) Services and Other Operating Expenses		5000-5999	1,996,323.75	2,079,832.00	4.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,299,324.40	2,448,638.81	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(175,400.59)	(369,027.81)	110.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	297,729.57	243,496.00	-18.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297,729.57	243,496.00	-18.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			122,328.98	(125,531.81)	-202.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,414,685.26)	(2,292,356.28)	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,414,685.26)	(2,292,356.28)	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,414,685.26)	(2,292,356.28)	-5.1%
2) Ending Net Position, June 30 (E + F1e)			(2,292,356.28)	(2,417,888.09)	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,292,356.28)	(2,417,888.09)	5.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,405,396.05		
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	443,874.78		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,897.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	541,225.57		
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			5,410,393.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,691,584.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,166.09		
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			7,702,750.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			(2,292,356.28)		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	12,791.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,791.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	77,170.79	60,000.00	-22.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,032,799.59	2,019,611.00	-0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,162.43	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,111,132.81	2,079,611.00	-1.5%
TOTAL, REVENUES			2,123,923.81	2,079,611.00	-2.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,002.53	84,912.05	-0.1%
Clerical, Technical and Office Salaries		2400	122,591.65	121,706.81	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			207,594.18	206,618.86	-0.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,154.48	42,838.28	-11.0%
OASDI/Medicare/Alternative		3301-3302	14,751.33	15,215.18	3.1%
Health and Welfare Benefits		3401-3402	22,858.59	27,210.73	19.0%
Unemployment Insurance		3501-3502	120.38	119.84	-0.4%
Workers' Compensation		3601-3602	4,255.77	4,235.68	-0.5%
OPEB, Allocated		3701-3702	4,183.41	4,752.24	13.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,323.96	94,371.95	0.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	877.89	35,016.00	3888.7%
Noncapitalized Equipment		4400	204.62	32,800.00	15929.7%
TOTAL, BOOKS AND SUPPLIES			1,082.51	67,816.00	6164.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	598.46	9,000.00	1403.9%
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	44,616.00	New
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,993,225.29	2,022,216.00	1.5%
Communications		5900	0.00	1,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,996,323.75	2,079,832.00	4.2%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,299,324.40	2,448,638.81	6.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	297,729.57	243,496.00	-18.2%
(a) TOTAL, INTERFUND TRANSFERS IN			297,729.57	243,496.00	-18.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			297,729.57	243,496.00	-18.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,791.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,111,132.81	2,079,611.00	-1.5%
5) TOTAL, REVENUES			2,123,923.81	2,079,611.00	-2.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		2,299,324.40	2,448,638.81	6.5%
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			2,299,324.40	2,448,638.81	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(175,400.59)	(369,027.81)	110.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	297,729.57	243,496.00	-18.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			297,729.57	243,496.00	-18.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			122,328.98	(125,531.81)	-202.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,414,685.26)	(2,292,356.28)	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,414,685.26)	(2,292,356.28)	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,414,685.26)	(2,292,356.28)	-5.1%
2) Ending Net Position, June 30 (E + F1e)			(2,292,356.28)	(2,417,888.09)	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,292,356.28)	(2,417,888.09)	5.5%

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

Description	Object Codes	2018-19 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	2,992,950.89
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	1,513,497.19
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		4,506,448.08
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	4,907,797.71
2) Due to Student Groups/Other Agencies	9620	(401,349.63)
3) TOTAL, LIABILITIES (Must equal A5)		4,506,448.08

Unaudited Actuals  
2018-19 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	2,992,950.89		2,992,950.89			2,992,950.89
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	1,513,497.19		1,513,497.19			1,513,497.19
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		4,506,448.08	0.00	4,506,448.08	0.00	0.00	4,506,448.08
<b>LIABILITIES</b>							
Due to Other Funds	9610	4,907,797.71		4,907,797.71			4,907,797.71
Due to Student Groups/ Other Agencies	9620	(401,349.63)		(401,349.63)			(401,349.63)
<b>TOTAL, LIABILITIES</b>		4,506,448.08	0.00	4,506,448.08	0.00	0.00	4,506,448.08

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,398.09	9,356.44	9,398.09	9,364.72	9,364.72	9,364.72
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,398.09	9,356.44	9,398.09	9,364.72	9,364.72	9,364.72
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,398.09	9,356.44	9,398.09	9,364.72	9,364.72	9,364.72
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	358.74	361.75	358.74			
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)	358.74	361.75	358.74	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
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)	358.74	361.75	358.74	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	6,908,949.00		6,908,949.00			6,908,949.00
Work in Progress	16,299,578.00	3,794,572.00	20,094,150.00	10,657,402.00		30,751,552.00
Total capital assets not being depreciated	23,208,527.00	3,794,572.00	27,003,099.00	10,657,402.00	0.00	37,660,501.00
Capital assets being depreciated:						
Land Improvements	21,266,962.00	1,810,674.00	23,077,636.00			23,077,636.00
Buildings	400,469,762.00		400,469,762.00			400,469,762.00
Equipment	11,688,790.75	528,675.00	12,217,465.75			12,217,465.75
Total capital assets being depreciated	433,425,514.75	2,339,349.00	435,764,863.75	0.00	0.00	435,764,863.75
Accumulated Depreciation for:						
Land Improvements	(8,290,081.00)	(771,645.00)	(9,061,726.00)			(9,061,726.00)
Buildings	(109,076,596.00)	(7,559,253.00)	(116,635,849.00)			(116,635,849.00)
Equipment	(10,491,769.00)	(275,241.00)	(10,767,010.00)			(10,767,010.00)
Total accumulated depreciation	(127,858,446.00)	(8,606,139.00)	(136,464,585.00)	0.00	0.00	(136,464,585.00)
Total capital assets being depreciated, net	305,567,068.75	(6,266,790.00)	299,300,278.75	0.00	0.00	299,300,278.75
Governmental activity capital assets, net	328,775,595.75	(2,472,218.00)	326,303,377.75	10,657,402.00	0.00	336,960,779.75
<b>Business-Type Activities:</b>						
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
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
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)	57.61%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$88,054,785.35
	Appropriations Subject to Limit	\$88,054,785.35
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.76%

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: Sept 4, 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:

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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 FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I, A	CSI	SELPA Local Assistance	IDEA Preschool	Mental Health	IDEA	Workability II
<b>AWARD</b>							
1. Prior Year Carryover	599,000.38	0.00					
2. a. Current Year Award	815,844.00	172,442.00	1,781,716.00	35,650.00	108,731.00	6,461.00	87,040.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	815,844.00	172,442.00	1,781,716.00	35,650.00	108,731.00	6,461.00	87,040.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,414,844.38	172,442.00	1,781,716.00	35,650.00	108,731.00	6,461.00	87,040.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			0.64				4,947.40
6. Cash Received in Current Year	864,844.28	43,111.00					60,003.46
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	864,844.28	43,111.00	0.64	0.00	0.00	0.00	64,950.86
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	945,728.05	0.00	1,781,716.64	35,650.00	108,731.00	6,461.00	87,040.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	945,728.05	0.00	1,781,716.64	35,650.00	108,731.00	6,461.00	87,040.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.64				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(80,883.77)	43,111.00	(1,781,715.36)	(35,650.00)	(108,731.00)	(6,461.00)	(22,089.14)
a. Unearned Revenue		43,111.00					
b. Accounts Payable							
c. Accounts Receivable	80,883.77		1,781,715.36	35,650.00	108,731.00	6,461.00	22,089.14
14. Unused Grant Award Calculation (line 4 minus line 9)	469,116.33	172,442.00	(0.64)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	469,116.33						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	945,728.05	0.00	1,781,716.00	35,650.00	108,731.00	6,461.00	87,040.00

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

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Form CAT

Berkeley Unified  
Alameda County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Carl Perkins	Project Aware Grant	Title II, A	Title IV, A	Title III, Immigrant	Title III, LEP	TOTAL
<b>AWARD</b>							
1. Prior Year Carryover		82,984.32	405,170.37	0.00	47,625.39	133,465.48	1,268,245.94
2. a. Current Year Award	46,374.00	0.00	181,043.00	58,116.00	0.00	93,254.00	3,386,671.00
b. Transferability (ESSA)							0.00
c. Other Adjustments		(34,564.47)					(34,564.47)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	46,374.00	(34,564.47)	181,043.00	58,116.00	0.00	93,254.00	3,352,106.53
3. Required Matching Funds/Other							0.00
4. Total Available Award	46,374.00	48,419.85	586,213.37	58,116.00	47,625.39	226,719.48	4,620,352.47
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		48,835.17					53,783.21
6. Cash Received in Current Year	3,128.00		249,487.97	28,290.00	40,252.39	133,548.48	1,422,665.58
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	3,128.00	48,835.17	249,487.97	28,290.00	40,252.39	133,548.48	1,476,448.79
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	46,374.00	48,419.85	310,651.94	0.00	37,538.76	57,408.44	3,465,719.68
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	46,374.00	48,419.85	310,651.94	0.00	37,538.76	57,408.44	3,465,719.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.64
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(43,246.00)	415.32	(61,163.97)	28,290.00	2,713.63	76,140.04	(1,989,270.25)
a. Unearned Revenue		415.32		28,290.00	2,713.63	76,140.04	150,669.99
b. Accounts Payable							0.00
c. Accounts Receivable	43,246.00		61,163.97				2,139,940.24
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	275,561.43	58,116.00	10,086.63	169,311.04	1,154,632.79
15. If Carryover is allowed, enter line 14 amount here							469,116.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,374.00	48,419.85	310,651.94	0.00	37,538.76	57,408.44	3,465,719.04

STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS

## SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	California Career Pathways Trust 2	CPA Communication Arts and Science	Career Technical Education Incentive Grant	Infant Directionary	Workability	CPA Academy of Medicine & Public Service
RESOURCE CODE	6010	6382	6385	6387	6515	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		DDF 079	DDF 008				DDF 022
<b>AWARD</b>							
1. Prior Year Carryover		21,418.18	42,153.00	852,654.00			79,980.00
2. a. Current Year Award	1,778,424.00		79,650.00		557.00	85,200.00	75,600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,778,424.00	0.00	79,650.00	0.00	557.00	85,200.00	75,600.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,778,424.00	21,418.18	121,803.00	852,654.00	557.00	85,200.00	155,580.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		2,773.74	4,577.91	852,654.62		0.00	42,494.82
6. Cash Received in Current Year	1,600,581.24				0.00	63,900.00	37,485.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,600,581.24	2,773.74	4,577.91	852,654.62	0.00	63,900.00	79,979.82
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,778,424.00	21,418.18	63,100.67	819,661.54	557.00	85,200.00	66,472.75
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,778,424.00	21,418.18	63,100.67	819,661.54	557.00	85,200.00	66,472.75
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)	(177,842.76)	(18,644.44)	(58,522.76)	32,993.08	(557.00)	(21,300.00)	13,507.07
a. Unearned Revenue				32,993.08			13,507.07
b. Accounts Payable							
c. Accounts Receivable	177,842.76	18,644.44	58,522.76		557.00	21,300.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	58,702.33	32,992.46	0.00	0.00	89,107.25
15. If Carryover is allowed, enter line 14 amount here			58,702.33	32,992.46			89,107.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,778,424.00	21,418.18	63,100.67	819,661.54	557.00	85,200.00	66,472.75

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

Berkeley Unified  
Alameda County

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STATE PROGRAM NAME	CPA Arts and Humanities	TOTAL
RESOURCE CODE	7220	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	DDF 024	
<b>AWARD</b>		
1. Prior Year Carryover	9,319.00	1,005,524.18
2. a. Current Year Award	75,600.00	2,095,031.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,600.00	2,095,031.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	84,919.00	3,100,555.18
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		902,501.09
6. Cash Received in Current Year	9,319.38	1,711,285.62
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	9,319.38	2,613,786.71
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	74,016.92	2,908,851.06
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	74,016.92	2,908,851.06
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)	(64,697.54)	(295,064.35)
a. Unearned Revenue		46,500.15
b. Accounts Payable		0.00
c. Accounts Receivable	64,697.54	341,564.50
14. Unused Grant Award Calculation (line 4 minus line 9)	10,902.08	191,704.12
15. If Carryover is allowed, enter line 14 amount here	10,902.08	191,704.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,016.92	2,908,851.06

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	UNDESIGNATED	SFSU CONFUCIOUS INSTITUTE	TESTING PSAT	BHS TESTING & SCORING	PTA GARDENING	PRINCIPALS' DISCRETIONARY	JEFFERSON MUSIC
	9110	9110	9110	9110	9110	9110	9110
	8699	8699	8699	8699	8699	8699	8699
	DDF-000	DDF-078	DDF-575	DDF-576	DDF-815	DDF-900	DDF-905
<b>AWARD</b>							
1. Prior Year Carryover	302,149.22	10,771.60	2,928.25	36,411.03	145,644.59	92,221.74	5,331.51
2. a. Current Year Award	65,015.00	10,000.00	11,909.80	7,024.00	12,394.44	79,051.07	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	302,149.22	10,771.60	2,928.25	36,411.03	145,644.59	92,221.74	5,331.51
7. Contributed Matching Funds	65,015.00	10,000.00	11,909.80	7,024.00	12,394.44	79,051.07	
8. Total Available (sum lines 5, 6, & 7)							
	367,164.22	20,771.60	14,838.05	43,435.03	158,039.03	171,272.81	5,331.51
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	62,143.24	5,073.29	20,384.02		44,058.68	87,634.35	
11. Total Expenditures (lines 9 & 10)							
	62,143.24	5,073.29	20,384.02	0.00	44,058.68	87,634.35	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)							
a. Unearned Revenue	305,020.98	15,698.31	(5,545.97)	43,435.03	113,980.35	83,638.46	5,331.51
b. Accounts Payable	305,020.98	15,698.31		43,435.03	113,980.35	83,638.46	5,331.51
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)							
	305,020.98	15,698.31	(5,545.97)	43,435.03	113,980.35	83,638.46	5,331.51
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)							
	62,143.24	5,073.29	14,838.05	0.00	44,058.68	87,634.35	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	PTA	DRYER'S ICE CREAM	IN DULCI JUBILO	LECONTE COMPUTER	LONELY ISLAND PRODUCTION	CITY OF BERKELEY BRIDGE	TRAUMA LEARNING CIRCLES
<b>AWARD</b>							
1. Prior Year Carryover	244,369.34	29.29	2,287.93	1,316.40	17,266.76		9,511.08
2. a. Current Year Award	871,950.78					79,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	871,950.78	0.00	0.00	0.00	0.00	79,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,116,320.12	29.29	2,287.93	1,316.40	17,266.76	79,000.00	9,511.08
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	244,369.34	29.29	2,287.93	1,316.40	17,266.76		9,511.08
6. Cash Received in Current Year	871,950.78					79,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,116,320.12	29.29	2,287.93	1,316.40	17,266.76	79,000.00	9,511.08
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	921,402.84		179.52			79,000.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	921,402.84	0.00	179.52	0.00	0.00	79,000.00	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)	194,917.28	29.29	2,108.41	1,316.40	17,266.76	0.00	9,511.08
a. Unearned Revenue	194,917.28	29.29	2,108.41	1,316.40	17,266.76		9,511.08
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	194,917.28	29.29	2,108.41	1,316.40	17,266.76	0.00	9,511.08
15. If Carryover is allowed, enter line 14 amount here	194,917.28	29.29	2,108.41	1,316.40	17,266.76		9,511.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	921,402.84	0.00	179.52	0.00	0.00	79,000.00	0.00

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

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Form CAT

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NATURAL WORLD 9110 8699 DDF-965	BHS SCHOOL CLIMATE GRANT 9110 8699 DDF-979	SUMMER LITERACY 9110 8699 DDF-980	COB MENTAL HEALTH PARTNERSHIP 9110 8699 DDF-995	RESTRICTED DONATIONS 9112 8699	GROWING WILLARD PROGRAM 9114 8699	BHSDG 9117 8699
<b>AWARD</b>							
1. Prior Year Carryover	1,257.11	341.50	2,880.00	779.58	21,930.32	1,157.41	1,537.64
2. a. Current Year Award				55,000.00	53,299.00	109,207.76	93,361.82
b. Other Adjustments							
c. Adj Curr Yr Award	0.00	0.00	0.00	55,000.00	53,299.00	109,207.76	93,361.82
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	1,257.11	341.50	2,880.00	55,779.58	75,229.32	110,365.17	94,899.46
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	1,257.11	341.50	2,880.00	779.58	21,930.32	1,157.41	1,537.64
6. Cash Received in Current Year				55,000.00	53,299.00	109,207.76	93,361.82
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,257.11	341.50	2,880.00	55,779.58	75,229.32	110,365.17	94,899.46
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures				54,721.39	63,405.83	110,776.60	93,361.82
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	54,721.39	63,405.83	110,776.60	93,361.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	1,257.11	341.50	2,880.00	1,058.19	11,823.49	(411.43)	1,537.64
a. Unearned Revenue	1,257.11	341.50	2,880.00	1,058.19	11,823.49		1,537.64
b. Accounts Payable							
c. Accounts Receivable						411.43	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,257.11	341.50	2,880.00	1,058.19	11,823.49	(411.43)	1,537.64
15. If Carryover is allowed, enter line 14 amount here	1,257.11	341.50	2,880.00	1,058.19	11,823.49		1,537.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	54,721.39	63,405.83	110,776.60	93,361.82

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

Berkeley Unified  
Alameda County

01 61143 0000000  
Form CAT

LOCAL PROGRAM NAME	LIGHTS AWARDS GRANT	Chancellor's Community Partnership Fund	AFTERSCHOOL PTA	TOTAL
RESOURCE CODE	9118	9119	9136	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)		DDF 038	DDF 936	
<b>AWARD</b>				
1. Prior Year Carryover	16,097.00	4,219.00		920,438.30
2. a. Current Year Award			218,806.78	1,666,020.45
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	0.00	218,806.78	1,666,020.45
3. Required Matching Funds/Other				0.00
4. Total Available Award	16,097.00	4,219.00	218,806.78	2,586,458.75
(sum lines 1, 2c, & 3)				
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	16,097.00	2,994.16		919,213.46
6. Cash Received in Current Year			218,806.78	1,666,020.45
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	16,097.00	2,994.16	218,806.78	2,585,233.91
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	15,271.00	761.00	449,554.02	2,007,727.60
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	15,271.00	761.00	449,554.02	2,007,727.60
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)	826.00	2,233.16	(230,747.24)	577,506.31
a. Unearned Revenue	826.00	2,233.16		814,210.95
b. Accounts Payable				0.00
c. Accounts Receivable			230,747.24	231,158.67
14. Unused Grant Award Calculation (line 4 minus line 9)	826.00	3,458.00	(230,747.24)	578,731.15
15. If Carryover is allowed, enter line 14 amount here	826.00	3,458.00		809,889.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,271.00	761.00	449,554.02	2,002,181.63

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

FEDERAL PROGRAM NAME	Medical Billing	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	246,188.71	246,188.71
2. a. Current Year Award	173,453.70	173,453.70
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	173,453.70	173,453.70
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	419,642.41	419,642.41
<b>REVENUES</b>		
5. Cash Received in Current Year	173,453.70	173,453.70
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)	173,453.70	173,453.70
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	134,306.98	134,306.98
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	134,306.98	134,306.98
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	285,335.43	285,335.43

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

STATE PROGRAM NAME	SCHOOL SAFETY & VIOLENCE PREVENTION	HOMELESS UNRESTRICTED	Special Education	Sp Ed: Mental Health	College Readiness Block Grant	LPSBG	TOTAL
RESOURCE CODE	405	630	6500	6512	7338	7510	
REVENUE OBJECT	8980	8980	8097/8699/8791	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	(569,571.56)	(578,181.61)			99,235.89	0.00	(1,048,517.28)
2. a. Current Year Award			5,410,840.00	589,746.00	0.00	493,510.00	6,494,096.00
b. Other Adjustments				1,790.72			1,790.72
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	5,410,840.00	591,536.72	0.00	493,510.00	6,495,886.72
3. Required Matching Funds/Other			20,148,097.91	769,569.50			20,917,667.41
4. Total Available Award (sum lines 1, 2c, & 3)	(569,571.56)	(578,181.61)	25,558,937.91	1,361,106.22	99,235.89	493,510.00	26,365,036.85
<b>REVENUES</b>							
5. Cash Received in Current Year			5,303,363.00	440,054.80	0.00	244,039.00	5,987,456.80
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	107,477.00	151,481.92	0.00	249,471.00	508,429.92
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	107,477.00	151,481.92	0.00	249,471.00	508,429.92
8. Contributed Matching Funds				769,569.50			769,569.50
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	5,410,840.00	1,361,106.22	0.00	493,510.00	7,265,456.22
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	128,373.35	209,070.48	25,558,937.91	1,361,106.22	99,235.89	0.00	27,356,723.85
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	128,373.35	209,070.48	25,558,937.91	1,361,106.22	99,235.89	0.00	27,356,723.85
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	(697,944.91)	(787,252.09)	0.00	0.00	0.00	493,510.00	(991,687.00)

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

LOCAL PROGRAM NAME	MICROSOFT VOUCHER PROGRAM	PROFESSIONAL DEVELOPMENT	READING RECOVERY	CALSTAT PROJECT	PCF DIGITAL MEDIA	ARTS PROGRAM EDUCATION	STUDENT RECOGNITION
RESOURCE CODE	9010	9110	9110	9110	9110	9110	9110
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		DDF-003	DDF-922	DDF-925	DDF-926	DDF-933	DDF-934
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	181,106.12	2,265.00	2,489.00	4,800.00	12,453.00	3,382.00	1,000.00
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	181,106.12	2,265.00	2,489.00	4,800.00	12,453.00	3,382.00	1,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	49,745.90						
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	49,745.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	131,360.22	2,265.00	2,489.00	4,800.00	12,453.00	3,382.00	1,000.00

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

LOCAL PROGRAM NAME	SCIENCE RELEASE TIME	UCB PARTNERSHIP	TRELLIS SCHOLAR PROGRAM	AFTERSCHOOL PARENT PAID	BOLTON ESTATE	Oakland Unified	HILLSIDE SALE PROCEEDS
RESOURCE CODE	9110	9110	9122	9130	9160	9171	9180
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DDF-935	DDF-990					
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,232.00	6,935.00	2,029.00	435,645.07	282,783.59	68,565.72	549,114.22
2. a. Current Year Award				2,757,302.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	2,757,302.00	0.00	68,565.72	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,232.00	6,935.00	2,029.00	3,192,947.07	282,783.59	68,565.72	549,114.22
<b>REVENUES</b>							
5. Cash Received in Current Year				2,757,302.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	68,565.72	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	68,565.72	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	2,757,302.00	0.00	68,565.72	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures				2,442,944.01		68,565.72	95,851.89
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	2,442,944.01	0.00	68,565.72	95,851.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,232.00	6,935.00	2,029.00	750,003.06	282,783.59	0.00	453,262.33

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

Berkeley Unified  
Alameda County

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	1,485,234.00
2. a. Current Year Award	2,825,867.72
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,825,867.72
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,311,101.72
<b>REVENUES</b>	
5. Cash Received in Current Year	2,757,302.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68,565.72
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	68,565.72
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,825,867.72
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	2,657,107.52
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,657,107.52
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	1,653,994.20

## 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	64,145,345.89	301	174,859.81	303	63,970,486.08	305	21,372.13		307	63,949,113.95	309
2000 - Classified Salaries	27,750,590.22	311	390,273.56	313	27,360,316.66	315	2,750,228.79		317	24,610,087.87	319
3000 - Employee Benefits	40,952,326.85	321	1,944,623.12	323	39,007,703.73	325	1,369,993.02		327	37,637,710.71	329
4000 - Books, Supplies Equip Replace. (6500)	4,077,070.37	331	4,151.86	333	4,072,918.51	335	734,092.16		337	3,338,826.35	339
5000 - Services . . . & 7300 - Indirect Costs	25,075,391.11	341	28,997.60	343	25,046,393.51	345	12,330,836.57		347	12,715,556.94	349
TOTAL					159,457,818.49	365	TOTAL			142,251,295.82	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	50,898,886.37 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	7,230,998.01 380
3. STRS. . . . .		3101 & 3102	15,709,574.12 382
4. PERS. . . . .		3201 & 3202	1,508,583.60 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	1,299,253.97 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	5,065,324.67 385
7. Unemployment Insurance. . . . .		3501 & 3502	34,123.45 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	1,201,771.60 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			82,948,515.79 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			1,001,427.87 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			81,947,087.92 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			57.61%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.61%
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). . . . .	142,251,295.82
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	274,760,000.00	32,345,000.00	307,105,000.00	0.00	20,010,257.52	287,094,742.48	
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable			0.00	0.00	0.00	0.00	
Capital Leases Payable			0.00	0.00	0.00	0.00	
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	
Other General Long-Term Debt	12,891,810.00		12,891,810.00	0.00	1,091,138.00	11,800,672.00	
Net Pension Liability	136,649,000.00		136,649,000.00	0.00	0.00	136,649,000.00	
Total/Net OPEB Liability			0.00	0.00	0.00	0.00	
Compensated Absences Payable	1,624,473.00	271,033.00	1,895,506.00	0.00	60,000.00	1,835,506.00	
Governmental activities long-term liabilities	425,925,283.00	32,616,033.00	458,541,316.00	0.00	21,161,395.52	437,379,920.48	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00	0.00	0.00	0.00	
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable			0.00	0.00	0.00	0.00	
Capital Leases Payable			0.00	0.00	0.00	0.00	
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	
Other General Long-Term Debt			0.00	0.00	0.00	0.00	
Net Pension Liability			0.00	0.00	0.00	0.00	
Total/Net OPEB Liability	9,288,430.00		9,288,430.00	2,700,000.00	536,390.00	11,452,040.00	
Compensated Absences Payable			0.00	0.00	0.00	0.00	
Business-type activities long-term liabilities	9,288,430.00	0.00	9,288,430.00	2,700,000.00	536,390.00	11,452,040.00	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	165,253,609.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,593,565.66
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	198,020.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	370,547.68
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,872,940.99
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	332,574.65
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)				3,774,084.13
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	593,666.62
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)				158,479,625.94

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)		9,718.19
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,307.52
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	143,761,316.96	15,381.74
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)	143,761,316.96	15,381.74
B. Required effort (Line A.2 times 90%)	129,385,185.26	13,843.57
C. Current year expenditures (Line I.E and Line II.B)	158,479,625.94	16,307.52
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

## Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,025,994.36
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) 126,060,207.37

### 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) 3.99%

## 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)	6,346,075.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,681,884.22
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	133,672.84
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)	679,576.10
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)	8,909,208.21
9. Carry-Forward Adjustment (Part IV, Line F)	(1,198,134.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,711,073.35

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	95,923,602.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,010,001.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,784,657.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	366,333.53
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	198,020.81
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,140,176.59
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)	1,383,482.49
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)	55,742.00
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)	16,352,406.35
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)	4,233,403.47
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,533,720.07
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,003,148.44
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	161,984,695.45

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

5.50%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

4.76%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,909,208.21</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(501,650.63)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.93%) 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 (5.93%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.39%) times Part III, Line B18); zero if positive	<u>(1,198,134.86)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,198,134.86)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>4.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-599,067.43) is applied to the current year calculation and the remainder (\$-599,067.43) is deferred to one or more future years:	<u>5.13%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-399,378.29) is applied to the current year calculation and the remainder (\$-798,756.57) is deferred to one or more future years:	<u>5.25%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,198,134.86)</u>

Approved indirect cost rate: 5.93%  
Highest rate used in any program: 7.39%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	892,398.80	52,919.25	5.93%
01	3310	1,681,975.49	99,741.15	5.93%
01	3315	33,654.30	1,995.70	5.93%
01	3385	6,099.00	362.00	5.94%
01	3410	82,167.46	4,872.54	5.93%
01	3550	44,166.00	2,208.00	5.00%
01	3724	45,709.29	2,710.56	5.93%
01	4035	251,186.58	14,895.36	5.93%
01	4201	35,437.33	2,101.43	5.93%
01	4203	56,282.78	1,125.66	2.00%
01	5640	126,788.43	7,518.55	5.93%
01	6010	1,541,352.00	77,072.00	5.00%
01	6385	59,568.28	3,532.39	5.93%
01	6387	757,613.83	44,926.50	5.93%
01	6515	526.00	31.00	5.89%
01	6520	80,430.00	4,770.00	5.93%
01	7220	132,625.02	7,864.65	5.93%
01	7338	93,680.62	5,555.27	5.93%
01	9010	5,425,633.13	134,014.27	2.47%
11	6371	35,961.56	2,132.52	5.93%
11	6391	2,880,035.47	144,001.78	5.00%
12	5025	599,239.01	35,534.87	5.93%
12	6060	887,451.13	52,625.85	5.93%
12	6105	3,110,344.17	184,443.41	5.93%
12	9010	367,391.49	16,515.91	4.50%
13	5310	2,886,627.04	213,351.86	7.39%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	3,723,425.52		367,564.68	4,090,990.20
2. State Lottery Revenue	8560	1,648,722.50		685,576.66	2,334,299.16
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)		5,372,148.02	0.00	1,053,141.34	6,425,289.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	0.00		422,361.67	422,361.67
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,174,059.62			1,174,059.62
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			3,371.04	3,371.04
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 )		1,174,059.62	0.00	425,732.71	1,599,792.33
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	4,198,088.40	0.00	627,408.63	4,825,497.03
<b>D. COMMENTS:</b>					
The cost is required to fully implement curriculum using compliant online instructional resources.					

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

Berkeley Unified  
Alameda County

	----- 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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors							

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

01 61143 0000000  
Form PCR

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	710,909.47	0.00	710,909.47	49,806.48		760,715.95
1110	Regular Education, K-12	93,922,051.71	18,231,800.08	112,153,851.79	7,857,524.79		120,011,376.58
3100	Alternative Schools	22,570.18	0.00	22,570.18	1,581.27		24,151.45
3200	Continuation Schools	880,366.34	21,801.53	902,167.87	63,206.09		965,373.96
3300	Independent Study Centers	191,431.48	0.00	191,431.48	13,411.73		204,843.21
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	1,110,144.39	0.00	1,110,144.39	77,776.97		1,187,921.36
4110	Regular Education, Adult	90,657.07	0.00	90,657.07	6,351.46		97,008.53
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	32,323,280.61	1,898,820.82	34,222,101.43	2,397,608.34		36,619,709.77
6000	Regional Occupational Ctr/Prg (ROC/P)	78,511.53	0.00	78,511.53	5,500.54		84,012.07
<b>Other Goals</b>							
7110	Nonagency - Educational	332,574.65	0.00	332,574.65	23,300.26		355,874.91
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	391,953.64	983,453.91	1,375,407.55	96,361.37		1,471,768.92
8500	Child Care and Development Services	64,648.84	0.00	64,648.84	4,529.31		69,178.15
<b>Other Costs</b>							
----	Food Services					43,804.94	43,804.94
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					215,385.14	215,385.14
----	Other Outgo					2,882,336.99	2,882,336.99
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	894,688.21		894,688.21
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(660,847.93)		(660,847.93)
<b>Total General Fund and Charter Schools Funds Expenditures</b>		130,119,099.91	21,135,876.34	151,254,976.25	10,830,798.89	3,141,527.07	165,227,302.21

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	675,114.00	13,163.32	0.00	22,632.15	0.00	0.00	0.00			0.00	0.00	710,909.47
1110	Regular Education, K-12	72,029,495.34	6,172,182.18	3,117,732.06	7,182,301.69	4,929,888.95	1,710.75	366,333.53			122,407.21	0.00	93,922,051.71
3100	Alternative Schools	22,570.18	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	22,570.18
3200	Continuation Schools	604,953.22	2,926.59	0.00	97,355.83	175,130.70	0.00	0.00			0.00	0.00	880,366.34
3300	Independent Study Centers	125,513.33	0.00	0.00	65,918.15	0.00	0.00	0.00			0.00	0.00	191,431.48
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	946,197.67	163,346.72	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,110,144.39
4110	Regular Education, Adult	0.00	0.00	0.00	90,657.07	0.00	0.00	0.00			0.00	0.00	90,657.07
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	25,920,293.86	2,083,553.90	0.00	0.00	2,651,560.99	1,667,871.86	0.00			0.00	0.00	32,323,280.61
6000	ROCP/P	78,511.53	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	78,511.53
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	24,930.99	0.00	0.00	0.00	0.00	317,386.37	(9,742.71)	0.00	332,574.65
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	193,932.83	0.00	0.00	0.00		198,020.81	0.00	0.00	0.00	391,953.64
8500	Child Care and Development Services	64,648.84	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	64,648.84
<b>Total Direct Charged Costs</b>		100,467,297.97	8,435,772.71	3,311,664.89	7,483,795.88	7,756,580.64	1,669,582.61	366,333.53	198,020.81	317,386.37	112,664.50	0.00	130,119,099.91

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,325,689.51	14,778,446.93	2,127,663.64	18,231,800.08
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	21,801.53	0.00	0.00	21,801.53
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	447,083.37	1,283,673.74	168,063.71	1,898,820.82
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	983,453.91	0.00	983,453.91
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,794,574.41	17,045,574.58	2,295,727.35	21,135,876.34

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,273,849.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,412,171.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,737,626.22
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,491,646.82
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	130,119,099.91
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,135,876.34
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	151,254,976.25
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,233,403.47
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,533,720.07
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,003,148.44
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,770,271.98
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		164,025,248.23
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.01%

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

01 61143 0000000  
Form PCR

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)	43,804.94				43,804.94
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			215,385.14		215,385.14
Other Outgo (Objects 1000-7999)				2,882,336.99	2,882,336.99
<b>Total Other Costs</b>	43,804.94	0.00	215,385.14	2,882,336.99	3,141,527.07

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: North Region (CR)			
Date allocation plan approved by SELPA governance: _____			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Albany City Unified (CR00)			0.00%
Berkeley Unified (CR02)			0.00%
Emery Unified (CR03)			0.00%
Piedmont City Unified (CR04)			0.00%
Alameda Unified (CR05)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 01-61143-0000000 Berkeley Unified		
Selected SELPA: CR		(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)
CR	North Region	

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	174,635.13	0.00	0.00	(660,847.93)				
Other Sources/Uses Detail					536,389.85	2,872,940.99		
Fund Reconciliation							11,284,461.45	10,206,396.34
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	6,224.25	0.00	158,376.03	0.00				
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation							654.66	180,177.15
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	455,226.22	0.00	289,120.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							46,249.26	325,608.17
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(638,585.60)	213,351.86	0.00				
Other Sources/Uses Detail					632,542.00	0.00		
Fund Reconciliation							0.00	345,329.40
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,882,669.42	536,389.85		
Fund Reconciliation							5,214,092.99	1,108,535.99
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,673.08
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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

01 61143 0000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					297,729.57	0.00		
Fund Reconciliation							541,225.57	11,166.09
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	4,907,797.71
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	638,585.60	(638,585.60)	660,847.93	(660,847.93)	3,409,330.84	3,409,330.84	17,086,683.93	17,086,683.93

**SUPPLEMENTAL**

**CAT**

**FORMS**

**TIER III**

**and**

**RESOURCES 0000-1999**

**DETAIL**

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES		2018-19 Miguel Dwin	2018-19 Miguel Dwin	2018-19 Miguel Dwin	2018-19 Total
FISCAL YEAR	ACCOUNTANT/ FISCAL ANALYST				
STATE PROGRAM NAME					
RESOURCE CODE					
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
AWARD					
1. a Prior Year Restricted Ending Balance		-	(102,794.44)	30,087.54	(72,706.90)
b Rest Bal Transfers (Obj 8997)					-
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)		-	(102,794.44)	30,087.54	(72,706.90)
2. a. Current Year Award		1,684,407.03			1,684,407.03
b. Block Grant Transfers (Obj 8995)					-
c. Cat Flex Transfers (Obj 8998)					-
d. Other Adjustments					-
e. Adjusted Current Year Award (sum lines 2a through 2d)		1,684,407.03	-	-	1,684,407.03
3. Required Matching Funds/Other					-
4. Total Available Award (sum lines 1, 2c, & 3)		1,684,407.03	(102,794.44)	30,087.54	1,611,700.13
REVENUES					
5. Cash Received in Current Year		-			-
6. Amounts Included in Line 5 for Prior Year Adjustments					
7. a. Accounts Receivable		1,684,407.03	-	-	1,684,407.03
(line 2c minus line 5 & 6)		1,684,407.03		-	1,684,407.03
b. Noncurrent Accounts Receivable					-
c. Current Accounts Receivable (line 7a minus line 7b)		1,684,407.03	-	-	1,684,407.03
8. Contributed Matching Funds					-
9. Total Available (sum lines 5, 7c, & 8)		1,684,407.03	-	-	1,684,407.03
EXPENDITURES					
10. Donor-Authorized Expenditures		194,851.14	-	-	194,851.14
11. Non Donor-Authorized Expenditures					-
12.. Total Expenditures (line 10 plus line 11)		194,851.14	-	-	194,851.14
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)		1,489,555.89	(102,794.44)	30,087.54	1,416,848.99

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE									
FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
STATE PROGRAM NAME	Summer School	CAHSEE	GATE	Instructional Materials	BPAR	PD Block Grant	SLJP Block Grant		
RESOURCE CODE	0010	0055	0140	0156	0271	0393	0395		
REVENUE OBJECT									
LOCAL DESCRIPTION (if any)									
<b>AWARD</b>									
1. a Prior Year Restricted Ending Balance	(614,389.94)	(247,367.76)	(139,166.51)	(757,980.64)	(178,150.41)	(186,265.92)	(29,687.26)		
b Rest Bal Transfers (Obj 8997)									
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)	(614,389.94)	(247,367.76)	(139,166.51)	(757,980.64)	(178,150.41)	(186,265.92)	(29,687.26)		
2. a Current Year Award									
b Block Grant Transfers (Obj 8995)									
c Cat Flex Transfers (Obj 8998)									
d Other Adjustments	-								
e Adjusted Current Year Award (sum lines 2a through 2d)	-	-	-	-	-	-	-		
3 Required Matching Funds/Other									
4 Total Available Award (sum lines 1, 2c, & 3)	(614,389.94)	(247,367.76)	(139,166.51)	(757,980.64)	(178,150.41)	(186,265.92)	(29,687.26)		
<b>REVENUES</b>									
5 Cash Received in Current Year									
6 Amounts Included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus line 5 & 6)	-	-	-	-	-	-	-		
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (line 7a minus line 7b)									
8 Contributed Matching Funds									
9 Total Available (sum lines 5, 7c, & 8)	-	-	-	-	-	-	-		
<b>EXPENDITURES</b>									
10 Donor-Authorized Expenditures	125,816.04	39,681.02	34,307.65	164,057.73	50,300.62	27,055.28	3,735.25		
11 Non Donor-Authorized Expenditures									
12.. Total Expenditures (line 10 plus line 11)	125,816.04	39,681.02	34,307.65	164,057.73	50,300.62	27,055.28	3,735.25		
<b>RESTRICTED ENDING BALANCE</b>									
13 Current Year (line 4 minus line 10)	(740,205.98)	(287,048.78)	(173,474.16)	(922,038.37)	(228,451.03)	(213,321.20)	(33,422.51)		

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE		2018-19
FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST	Total	
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a Prior Year Restricted Ending Balance	(2,153,008.44)	
b Rest Bal Transfers (Obj 8997)	-	
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)	(2,153,008.44)	
2. a. Current Year Award	-	
b. Block Grant Transfers (Obj 8995)	-	
c. Cat Flex Transfers (Obj 8998)	-	
d. Other Adjustments	-	
e. Adjusted Current Year Award	-	
(sum lines 2a through 2d)	-	
3. Required Matching Funds/Other	-	
4. Total Available Award	-	
(sum lines 1, 2c, & 3)	(2,153,008.44)	
<b>REVENUES</b>		
5. Cash Received in Current Year	-	
6. Amounts Included in Line 5 for Prior Year Adjustments	-	
7. a. Accounts Receivable	-	
(line 2c minus line 5 & 6)	-	
b. Noncurrent Accounts Receivable	-	
e. Current Accounts Receivable	-	
(line 7a minus line 7b)	-	
8. Contributed Matching Funds	-	
9. Total Available	-	
(sum lines 5, 7c, & 8)	-	
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	444,953.59	
11. Non Donor-Authorized Expenditures	-	
12.. Total Expenditures	444,953.59	
(line 10 plus line 11)		
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)	(2,597,962.03)	

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE								
FISCAL YEAR		2018-19		2018-19		2018-19		2018-19
ACCOUNTANT/FISCAL ANALYST								Total
STATE PROGRAM NAME		Common Core		BHS MEET Grant-City of Berkeley				
RESOURCE CODE								
REVENUE OBJECT		0400		9110				
LOCAL DESCRIPTION (if any)		8550		8699				
		DDF 137		DDF 532				
AWARD								
1.	a	5,113,310.75		-		-		5,113,310.75
	b							-
	c	5,113,310.75		-				5,113,310.75
2.	a.	1,717,945.00		46,389.00		-		1,764,334.00
	b.							-
	c.							-
	d.	-						-
	e.							-
		1,717,945.00		46,389.00		-		1,764,334.00
3.								-
4.		6,831,255.75		46,389.00		-		6,877,644.75
REVENUES								
5.		1,717,945.00		46,389.00				1,764,334.00
6.								-
7.	a.	-		-				-
								-
	b.			-				-
	c.	-		-				-
								-
8.		1,717,945.00		46,389.00		-		1,764,334.00
9.								
EXPENDITURES								
10.		497,748.82		41,808.75				539,557.57
11.								-
12.		497,748.82		41,808.75		-		539,557.57
RESTRICTED ENDING BALANCE								
13.		6,333,506.93		4,580.25		-		6,338,087.18

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

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE				2018-19	2018-19	2018-19
ACCOUNTANT/ FISCAL ANALYST				LCAP	LCAP Carryover	Total
STATE PROGRAM NAME						
RESOURCE CODE				0500	0505	
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
AWARD						
1. a Prior Year Restricted Ending Balance				(15,581,083.20)	(35,138.88)	(15,616,222.08)
b Rest Bal Transfers (Obj 8997)						-
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)				(15,581,083.20)	(35,138.88)	(15,616,222.08)
2. a. Current Year Award						-
b. Block Grant Transfers (Obj 8995)						-
c. Cat Flex Transfers (Obj 8998)						-
d. Other Adjustments						-
e. Adjusted Current Year Award						-
(sum lines 2a through 2d)				-	-	-
3. Required Matching Funds/Other				-		-
4. Total Available Award				(15,581,083.20)	(35,138.88)	(15,616,222.08)
(sum lines 1, 2c, & 3)						
REVENUES					-	
5. Cash Received in Current Year				(15,581,083.20)		(15,581,083.20)
6. Amounts Included in Line 5 for Prior Year Adjustments						-
7. a. Accounts Receivable						
(line 2e minus line 5 & 6)				15,581,083.20	-	15,581,083.20
b. Noncurrent Accounts Receivable						-
c. Current Accounts Receivable						
(line 7a minus line 7b)				15,581,083.20	-	15,581,083.20
8. Contributed Matching Funds						-
9. Total Available						-
(sum lines 5, 7c, & 8)				-	-	-
EXPENDITURES						
10. Donor-Authorized Expenditures				5,228,015.53	219,424.13	5,447,439.66
11. Non Donor-Authorized Expenditures					-	-
12.. Total Expenditures				5,228,015.53	219,424.13	5,447,439.66
(line 10 plus line 11)						
RESTRICTED ENDING BALANCE						
13. Current Year				(20,809,098.73)	(254,563.01)	(21,063,661.74)
(line 4 minus line 10)						

# **LCAP DETAIL**

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE										
FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST STATE PROGRAM NAME	2018-19		2018-19		2018-19		2018-19		2018-19	
	LCAP		LCAP		LCAP		LCAP		LCAP	
	Rtl Teachers	Literacy Coaches	Alive and Free Program	Math Coaches	Intervention Coordinator - BHS	Attract & Retain Teach Color				
RESOURCE CODE	0500	0500	0500	0500	0500	0500				
REVENUE OBJECT										
LOCAL DESCRIPTION (if any)	DDF 017	DDF 019	DDF 211	DDF 522	DDF 523	DDF 524				
AWARD										
1. a Prior Year Restricted Ending Balance	-	-		-	-				-	
b Rest Bal Transfers (Obj 8997)										
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)	-	-		-	-				-	
2. a. Current Year Award										
b. Block Grant Transfers (Obj 8995)										
c. Cat Flex Transfers (Obj 8998)										
d. Other Adjustments										
e. Adjusted Current Year Award (sum lines 2a through 2d)	-	-	-	-	-				-	
3. Required Matching Funds/Other	995,290.00	264,600.00	30,000.00	500,232.00	608,940.00	60,000.00				
4. Total Available Award (sum lines 1, 2c, & 3)	995,290.00	264,600.00	30,000.00	500,232.00	608,940.00	60,000.00				
REVENUES	995,290.00	264,600.00	30,000.00	500,232.00	608,940.00	60,000.00				
5. Cash Received in Current Year										
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus line 5 & 6)	-	-		-	-	-			-	
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	-	-		-	-	-			-	
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	-	-		-	-	-			-	
EXPENDITURES	954,760.57	260,175.81	-	460,706.44	613,589.41	37,981.69				
10. Donor-Authorized Expenditures										
11. Non Donor-Authorized Expenditures										
12.. Total Expenditures (line 10 plus line 11)	954,760.57	260,175.81	-	460,706.44	613,589.41	37,981.69				
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	40,529.43	4,424.19	30,000.00	39,525.56	(4,649.41)	22,018.31				

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE		2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
FISCAL YEAR	ACCOUNTANT/ FISCAL ANALYST	LCAP	LCAP	LCAP	LCAP	LCAP	LCAP	LCAP
STATE PROGRAM NAME		Restorative Justice	ELD Teacher Coaches Sits	Coordination of School Based Services	Site Coordinators Family Engagement	TSA Evaluation of LCAP	LCAP Contingency	
RESOURCE CODE		0500	0500	0500	0500	0500	0500	
REVENUE OBJECT		DDF 525	DDF 529	DDF 532	DDF 534	DDF 535	DDF 536	
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a Prior Year Restricted Ending Balance		-		-				
b Rest Bal Transfers (Obj 8997)								
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)		-		-				
2. a. Current Year Award								
b. Block Grant Transfers (Obj 8995)								
c. Cat Flex Transfers (Obj 8998)					-			
d. Other Adjustments								
e. Adjusted Current Year Award (sum lines 2a through 2d)		-		-				
3. Required Matching Funds/Other		480,267.00	1,015,033.00	104,875.00	334,979.00	137,615.00		-
4. Total Available Award (sum lines 1, 2c, & 3)		480,267.00	1,015,033.00	104,875.00	334,979.00	137,615.00		-
<b>REVENUES</b>								
5. Cash Received in Current Year								
6. Amounts Included in Line 5 for Prior Year Adjustments					-			
7. a. Accounts Receivable (line 2c minus line 5 & 6)		-		-		-		-
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)		-		-		-		-
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)		-		-		-		-
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures		451,751.13	961,401.30	92,098.86	362,167.33	152,641.03		-
11. Non Donor-Authorized Expenditures								
12.. Total Expenditures (line 10 plus line 11)		451,751.13	961,401.30	92,098.86	362,167.33	152,641.03		-
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)		28,515.87	53,631.70	12,776.14	(27,188.33)	(15,026.03)		-

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE		2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
FISCAL YEAR	ACCOUNTANT/ FISCAL ANALYST	LCAP	LCAP	LCAP	LCAP	LCAP	LCAP	LCAP
STATE PROGRAM NAME								
RESOURCE CODE								
REVENUE OBJECT								
LOCAL DESCRIPTION (if any)								
AWARD								
1. a Prior Year Restricted Ending Balance								
b Rest Bal Transfers (Obj 8997)								
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)								
2. a. Current Year Award								
b. Block Grant Transfers (Obj 8995)								
c. Cat Flex Transfers (Obj 8998)								
d. Other Adjustments								
e. Adjusted Current Year Award (sum lines 2a through 2d)								
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)								
REVENUES								
5. Cash Received in Current Year								
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus line 5 & 6)								
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)								
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)								
EXPENDITURES								
10. Donor-Authorized Expenditures								
11. Non Donor-Authorized Expenditures								
12.. Total Expenditures (line 10 plus line 11)								
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)								

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

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE		2018-19
FISCAL YEAR		Total
ACCOUNTANT/ FISCAL ANALYST		LCAP
STATE PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. a Prior Year Restricted Ending Balance		-
b Rest Bal Transfers (Obj 8997)		-
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)		-
2. a Current Year Award		-
b Block Grant Transfers (Obj 8995)		-
c Cat Flex Transfers (Obj 8998)		-
d Other Adjustments		-
e Adjusted Current Year Award (sum lines 2a through 2d)		-
3. Required Matching Funds/Other		5,504,611.00
4. Total Available Award (sum lines 1, 2c, & 3)		5,504,611.00
REVENUES		5,504,611.00
5. Cash Received in Current Year		-
6. Amounts Included in Line 5 for Prior Year Adjustments		
7. a. Accounts Receivable (line 2c minus line 5 & 6)		-
b. Noncurrent Accounts Receivable		-
c. Current Accounts Receivable (line 7a minus line 7b)		-
8. Contributed Matching Funds		-
9. Total Available (sum lines 5, 7c, & 8)		-
EXPENDITURES		
10. Donor-Authorized Expenditures		5,228,015.53
11. Non Donor-Authorized Expenditures		-
12.. Total Expenditures (line 10 plus line 11)		.
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)		276,595.47

## GRANT AWARDS, REVENUES, AND EXPENDITURES

**SCHEDULE FOR CATEGORICALS SUBJECT TO REST  
FISCAL YEAR**

ACCOUNTANT/ FISCAL ANALYST													
STATE PROGRAM NAME													
RESOURCE CODE													
REVENUE OBJECT													
LOCAL DESCRIPTION (if any)													
LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	LCAP Carryover	Total
Extended Learning/ and Summer School	Math Support and Peer Tutoring	Support for AA Success Program	Young, Gifted and Black Spoken Word	Restorative Justice	Intervention Software Pilot (ELA)	First Aid Mental Health Training	Support for McKinney-Vento Students-Based Assistance	Indirect Cost					
0505	0505	0505	0505	0505	0505	0505	0505	0505					
DDF 017	DDF 522	DDF 523	DDF 524	DDF 525	DDF 529	DDF 995	DDF 001	DDF 000					
AWARD													
1.	a	Prior Year Restricted Ending Balance		-	-								
	b	Rest Bal Transfers (Obj 8997)											
	c	Adj PY Restricted Ending Bal (sum lines 1a and 1b)											
2.	a.	Current Year Award											
	b.	Block Grant Transfers (Obj 8995)											
	c.	Cat Flex Transfers (Obj 8998)											
	d.	Other Adjustments											
	e.	Adjusted Current Year Award (sum lines 2a through 2d)											
		-		-									
3.		Required Matching Funds/Other	25,960.00	18,880.00	28,320.00	47,201.00	11,800.00	18,880.00	23,602.00	18,194.00			325,000.00
4.		Total Available Award	25,960.00	18,880.00	28,320.00	47,201.00	11,800.00	18,880.00	23,602.00	18,194.00			325,000.00
		(sum lines 1, 2c, & 3)											
REVENUES													
5.		Cash Received in Current Year											
6.		Amounts Included in Line 5 for Prior Year Adjustments											
7.	a.	Accounts Receivable											
		(line 2c minus line 5 & 6)	-	-	-	-	-	-	-	-			-
	b.	Noncurrent Accounts Receivable											-
	c.	Current Accounts Receivable											-
		(line 7a minus line 7b)	-	-	-	-	-	-	-	-			-
8.		Contributed Matching Funds											-
9.		Total Available (sum lines 5, 7c, & 8)	-	-	-	-	-	-	-	-			-
EXPENDITURES													
10.		Donor-Authorized Expenditures	25,831.92	12,567.33	13,936.98	49,550.00	11,764.99	17,936.14	9,535.00	19,390.93			219,424.13
	11.	Non Donor-Authorized Expenditures											-
	12.	Total Expenditures (line 10 plus line 11)	25,831.92	12,567.33	13,936.98	49,550.00	11,764.99	17,936.14	9,535.00	19,390.93			219,424.13
RESTRICTED ENDING BALANCE													
13.		Current Year (line 4 minus line 10)	128.08	6,312.67	14,383.02	(2,349.00)	35.01	943.86	14,067.00	(1,196.93)			105,575.87

**RESOURCE 9110**

**DDF 815**

**DETAIL**

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

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	SYLVIA MENDEZ	THOUSAND OAKS	ARTS MAGNET	MALCOLM X	WILLARD MIDDLE	
	118	120	123	126	131	
CATALOG NUMBER (FEDERAL ONLY)						
RESOURCE CODE	9110	9110	9110	9110	9110	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	DDF-815	DDF-815	DDF-815	DDF-815	DDF-815	
AWARD						
1. Prior Year Carryover	32,323.48	-	-	-	9,384.00	
2. a. Current Year Award	-	-	-	12,273.00	-	
b. Other Adjustments						
c. Adjusted Current Year Award	-	-	-	12,273.00	-	
(sum lines 2a and 2b)						
3. Required Matching Funds/Other		6,484.97	3,410.18			
4. Total Available Award		6,484.97	3,410.18	12,273.00	9,384.00	
(sum lines 1, 2c, & 3)	32,323.48	6,484.97	3,410.18			
REVENUES						
5. Unearned Revenue Deferred from Prior Year	32,323.48	-	-	-	9,384.00	
6. Cash Received in Current Year		-	-	12,273.00	-	
7. Contributed Matching Funds		6,484.97	3,410.18			
8. Total Available	32,323.48	6,484.97	3,410.18	12,273.00	9,384.00	
(sum lines 5, 6 & 7)						
EXPENDITURES						
9. Donor-Authorized Expenditures	8,734.04	6,484.97	3,410.18	9,755.37	3.75	
10. Non Donor-Authorized Expenditures						
11. Total Expenditures	8,734.04	6,484.97	3,410.18	9,755.37	3.75	
(line 9 plus line 10)						
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts	23,589.44	-	-	2,517.63	9,380.25	
(line 8 minus line 9 plus line 12)	23,589.44	-	-	2,517.63	9,380.25	
a. Unearned Revenue						
b. Accounts Payable						
c. Accounts Receivable	-	-	-	-	-	
14. Unused Grant Award Calculation	23,589.44	-	-	2,517.63	9,380.25	
(line 4 minus line 9)	23,589.44	-	-	2,517.63	9,380.25	
15. If Carryover s allowed, enter line 14 amount here						
16. Reconciliation of Revenue	8,734.04	-	-	9,755.37	3.75	
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)						

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA
PROGRAM NAME	ADMINISTRATION	ALL DISTRICT-RETRO	TOTAL
CATALOG NUMBER (FEDERAL ONLY)	300	901	
RESOURCE CODE	9110	9110	9110
REVENUE OBJECT	8699	8699	8699
LOCAL DESCRIPTION (if any)	DDF-815	DDF-815	DDF-815
AWARD			
1. Prior Year Carryover	103,937.11		145,644.59
2. a. Current Year Award	121.44		12,394.44
b. Other Adjustments			-
c. Adjusted Current Year Award	-		
(sum lines 2a and 2b)	121.44	-	12,394.44
3. Required Matching Funds/Other	(18,611.33)	8,716.18	-
4. Total Available Award	85,447.22	8,716.18	158,039.03
(sum lines 1, 2c, & 3)			
REVENUES			
5. Unearned Revenue Deferred from Prior Year	103,937.11	-	145,644.59
6. Cash Received in Current Year	121.44	-	12,394.44
7. Contributed Matching Funds	(18,611.33)	8,716.18	-
8. Total Available	85,447.22	8,716.18	158,039.03
(sum lines 5, 6 & 7)			
EXPENDITURES			
9. Donor-Authorized Expenditures	6,954.19	8,716.18	44,058.68
10. Non Donor-Authorized Expenditures			-
11. Total Expenditures	6,954.19	8,716.18	44,058.68
(line 9 plus line 10)			
12. Amounts Included in Line 6 above for Prior Year Adjustments			-
13. Calculation of Unearned Revenue or A/P, & A/R amounts	78,493.03	-	113,980.35
(line 8 minus line 9 plus line 12)			
a. Unearned Revenue	78,493.03	-	113,980.35
b. Accounts Payable			-
c. Accounts Receivable	-	-	-
14. Unused Grant Award Calculation	78,493.03	-	113,980.35
(line 4 minus line 9)			
15. If Carryover's allowed, enter line 14 amount here	78,493.03	-	113,980.35
16. Reconciliation of Revenue	25,565.52	-	44,058.68
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			

**RESOURCE 9110**

**DDF 900**

**DETAIL**

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	CRAGMONT	EMERSON	JEFFERSON	SYLVIA MENDEZ	OXFORD
CATALOG NUMBER (FEDERAL ONLY)	112	113	116	118	119
RESOURCE CODE	9110	9110	9110	9110	9110
REVENUE OBJECT	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DD-900	DD-900	DD-900	DD-900	DD-900
AWARD					
1. Prior Year Carryover	3,441.74	659.58	11,640.26	1,686.37	4,392.42
2. a. Current Year Award	7,443.67	400.00		2,769.35	3,343.75
b. Other Adjustments		-	-		
c. Adjusted Current Year Award (sum lines 2a and 2b)		9.00	-	2,769.35	3,343.75
3. Required Matching Funds/Other	7,443.67	400.00			
4. Total Available Award (sum lines 1, 2c, & 3)	10,885.41	1,059.58	11,640.26	4,455.72	7,736.17
REVENUES					
5. Unearned Revenue Deferred from Prior Year	3,441.74	659.58	11,640.26	1,686.37	4,392.42
6. Cash Received in Current Year	7,443.67	400.00	-	2,769.35	3,343.75
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6 & 7)	10,885.41	1,059.58	11,640.26	4,455.72	7,736.17
EXPENDITURES					
9. Donor-Authorized Expenditures	4,915.91	-	6,227.18	3,060.69	2,875.67
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (line 9 plus line 10)	4,915.91	-	6,227.18	3,060.69	2,875.67
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)	5,969.50	1,059.58	5,413.08	1,395.03	4,860.50
a. Unearned Revenue	5,969.50	1,059.58	5,413.08	1,395.03	4,860.50
b. Accounts Payable					
Wyn c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	5,969.50	1,059.58	5,413.08	1,395.03	4,860.50
15. If Carryover s allowed, enter line 14 amount here	5,969.50	1,059.58	5,413.08	1,395.03	4,860.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,915.91	-	6,227.18	3,060.69	2,875.67

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**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19		2018-19		2018-19		2018-19		2018-19	
BUDGET ANALYST	MONICA		MONICA		MONICA		MONICA		MONICA	
PROGRAM NAME	THOUSAND OAKS		WASHINGTON		ARTS MAGNET		ROSA PARKS		MALCOLM X	
CATALOG NUMBER (FEDERAL ONLY)	120		121		123		124		126	
RESOURCE CODE	9110		9110		9110		9110		9110	
REVENUE OBJECT	8699		8699		8699		8699		8699	
LOCAL DESCRIPTION (if any)	DD-900		DD-900		DD-900		DD-900		DD-900	
AWARD										
1. Prior Year Carryover	6,328.38		620.13		11,905.68		12,387.93		26,679.54	
2. a. Current Year Award	1,873.50		1,270.00		38,744.04		9,417.37		4,391.88	
b. Other Adjustments										
c. Adjusted Current Year Award (sum lines 2a and 2b)	1,873.50		1,270.00		38,744.04		9,417.37		4,391.88	
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	8,201.88		1,890.13		50,649.72		21,805.30		31,071.42	
REVENUES										
5. Unearned Revenue Deferred from Prior Year	6,328.38		620.13		11,905.68		12,387.93		26,679.54	
6. Cash Received in Current Year	1,873.50		1,270.00		38,744.04		9,417.37		4,391.88	
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6 & 7)	8,201.88		1,890.13		50,649.72		21,805.30		31,071.42	
EXPENDITURES										
9. Donor-Authorized Expenditures	301.89		-		31,245.60		19,037.69		13,859.69	
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (line 9 plus line 10)	301.89		-		31,245.60		19,037.69		13,859.69	
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)	7,899.99		1,890.13		19,404.12		2,767.61		17,211.73	
a. Unearned Revenue	7,899.99		1,890.13		19,404.12		2,767.61		17,211.73	
b. Accounts Payable										
Wyn c. Accounts Receivable	-									
14. Unused Grant Award Calculation (line 4 minus line 9)	7,899.99		1,890.13		19,404.12		2,767.61		17,211.73	
15. If Carryover s allowed, enter line 14 amount here	7,899.99		1,890.13		19,404.12		2,767.61		17,211.73	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	301.89		-		31,245.60		19,037.69		13,859.69	

Page 2 of 4

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	LONGFELLOW MIDDLE SCHOOL	JOHN MUIR	WILLARD MIDDLE	KING MIDDLE SCHOOL	ALTERNATIVE HIGH SCHOOL	
CATALOG NUMBER (FEDERAL ONLY)	127	128	131	132	136	
RESOURCE CODE	9110	9110	9110	9110	9110	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	DD-900	DD-900	DD-900	DD-900	DD-900	
AWARD						
1. Prior Year Carryover	20.55	2,524.59	408.82	4,193.72	832.63	
2. a. Current Year Award	-	2,037.93	-	-	-	
b. Other Adjustments						
c. Adjusted Current Year Award (sum lines 2a and 2b)	-	2,037.93	-	-	-	
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	20.55	4,562.52	408.82	4,193.72	832.63	
REVENUES						
5. Unearned Revenue Deferred from Prior Year	20.55	2,524.59	408.82	4,193.72	832.63	
6. Cash Received in Current Year	-	2,037.93	-	-	-	
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6 & 7)	20.55	4,562.52	408.82	4,193.72	832.63	
EXPENDITURES						
9. Donor-Authorized Expenditures		3,414.75	-	-	231.00	
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (line 9 plus line 10)	-	3,414.75	-	-	231.00	
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)	20.55	1,147.77	408.82	4,193.72	601.63	
a. Unearned Revenue	20.55	1,147.77	408.82	4,193.72	601.63	
b. Accounts Payable						
Wyn c. Accounts Receivable						
14. Unused Grant Award Calculation (line 4 minus line 9)	20.55	1,147.77	408.82	4,193.72	601.63	
15. If Carryover s allowed, enter line 14 amount here	20.55	1,147.77	408.82	4,193.72	601.63	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	3,414.75	-	-	231.00	

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	BERKELEY HIGH SCHOOL	TK & 320 PRESCHOOL	ALL DISTRICT	TOTAL
CATALOG NUMBER (FEDERAL ONLY)	137	200	901	
RESOURCE CODE	9110	9110	9110	9110
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DD-900	DD-900	DD-900	DD-900
AWARD				
1. Prior Year Carryover	2,937.01	-	2,221.97	92,881.32
2. a. Current Year Award	-	-	6,700.00	78,391.49
b. Other Adjustments				-
c. Adjusted Current Year Award (sum lines 2a and 2b)	-	-	6,700.00	78,391.49
3. Required Matching Funds/Other				-
4. Total Available Award (sum lines 1, 2c, & 3)	2,937.01	-	8,921.97	171,272.81
REVENUES				
5. Unearned Revenue Deferred from Prior Year	2,937.01	-	2,221.97	92,881.32
6. Cash Received in Current Year	-	-	6,700.00	78,391.49
7. Contributed Matching Funds				-
8. Total Available (sum lines 5, 6 & 7)	2,937.01	-	8,921.97	171,272.81
EXPENDITURES				
9. Donor-Authorized Expenditures	16.95	-	2,447.33	87,634.35
10. Non Donor-Authorized Expenditures				-
11. Total Expenditures (line 9 plus line 10)	16.95	-	2,447.33	87,634.35
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)	2,920.06	-	6,474.64	83,638.46
a. Unearned Revenue	2,920.06	-	6,474.64	83,638.46
b. Accounts Payable				-
c. Accounts Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	2,920.06	-	6,474.64	83,638.46
15. If Carryover is allowed, enter line 14 amount here	2,920.06	-	6,474.64	83,638.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16.95	-	2,447.33	87,634.35

**RESOURCE 9110**

**DDF 906**

**DETAIL**

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

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	CRAIGMONT	EMERSON	JEFFERSON	SYLVIA MENDEZ	OXFORD	
CATALOG NUMBER (FEDERAL ONLY)	112	113	116	118	119	
RESOURCE CODE	9110	9110	9110	9110	9110	9110
REVENUE OBJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DD-906	DD-906	DD-906	DD-906	DD-906	DD-906
AWARD						
1. Prior Year Carryover	21,045.21	2,291.16	28,458.87	36,589.81	20,659.15	
2. a. Current Year Award	125,059.87	108,998.33	53,413.00	4,246.25	82,023.00	
b. Other Adjustments						
c. Adjusted Current Year Award (sum lines 2a and 2b)	125,059.87	108,998.33	53,413.00	4,246.25	82,023.00	
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	146,105.08	111,289.49	81,871.87	40,836.06	102,682.15	
REVENUES						
5. Unearned Revenue Deferred from Prior Year	21,045.21	2,291.16	28,458.87	36,589.81	20,659.15	
6. Cash Received in Current Year	125,059.87	108,998.33	53,413.00	4,246.25	82,023.00	
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6 & 7)	146,105.08	111,289.49	81,871.87	40,836.06	102,682.15	
EXPENDITURES						
9. Donor-Authorized Expenditures	127,876.91	107,525.31	69,385.17	27,265.97	74,460.53	
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (line 9 plus line 10)	127,876.91	107,525.31	69,385.17	27,265.97	74,460.53	
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)	18,228.17	3,764.18	12,486.70	13,570.09	28,221.62	
a. Unearned Revenue	18,228.17	3,764.18	12,486.70	13,570.09	28,221.62	
b. Accounts Payable						
c. Accounts Receivable						
14. Unused Grant Award Calculation (line 4 minus line 9)	18,228.17	3,764.18	12,486.70	13,570.09	28,221.62	
15. If Carryover is allowed, enter line 14 amount here	18,228.17	3,764.18	12,486.70	13,570.09	28,221.62	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	127,876.91	107,525.31	69,385.17	27,265.97	74,460.53	

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

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	THOUSAND OAKS	WASHINGTON	ARTS MAGNET	ROSA PARKS	MALCOLM X
CATALOG NUMBER (FEDERAL ONLY)	120	121	123	124	126
RESOURCE CODE	9110	9110	9110	9110	9110
REVENUE OBJECT	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	DD-906	DD-906	DD-906	DD-906	DD-906
AWARD					
1. Prior Year Carryover	7,578.97	7,661.75	11,823.50	37.09	35,705.31
2. a. Current Year Award	71,592.00	86,663.00	69,500.00	87,700.00	107,952.00
b. Other Adjustments		-			
c. Adjusted Current Year Award (sum lines 2a and 2b)	71,592.00	86,663.00	69,500.00	87,700.00	107,952.00
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2c, & 3)	79,170.97	94,324.75	81,323.50	87,737.09	143,657.31
REVENUES					
5. Unearned Revenue Deferred from Prior Year	7,578.97	7,661.75	11,823.50	37.09	35,705.31
6. Cash Received in Current Year	71,592.00	86,663.00	69,500.00	87,700.00	107,952.00
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6 & 7)	79,170.97	94,324.75	81,323.50	87,737.09	143,657.31
EXPENDITURES					
9. Donor-Authorized Expenditures	70,209.64	84,815.26	65,812.18	84,433.99	130,634.42
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (line 9 plus line 10)	70,209.64	84,815.26	65,812.18	84,433.99	130,634.42
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)	8,961.33	9,509.49	15,511.32	3,303.10	13,022.89
a. Unearned Revenue	8,961.33	9,509.49	15,511.32	3,303.10	13,022.89
b. Accounts Payable					
c. Accounts Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	8,961.33	9,509.49	15,511.32	3,303.10	13,022.89
15. If Carryover is allowed, enter line 14 amount here	8,961.33	9,509.49	15,511.32	3,303.10	13,022.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,209.64	84,815.26	65,812.18	84,433.99	130,634.42

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

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA	MONICA	MONICA	MONICA
PROGRAM NAME	LONGFELLOW	JOHN MUIR	WILLARD MIDDLE	KING MIDDLE SCHOOL	ALTERNATIVE HIGH SCHOOL	
CATALOG NUMBER (FEDERAL ONLY)	127	128	131	132	136	
RESOURCE CODE	9110	9110	9110	9110	9110	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	DD-906	DD-906	DD-906	DD-906	DD-906	
AWARD						
1. Prior Year Carryover	0.95	291.65	-	72,219.92	6.00	
2. a. Current Year Award	-	29,120.00	8,200.00	37,483.33	-	
b. Other Adjustments						
c. Adjusted Current Year Award (sum lines 2a and 2b)	-	29,120.00	8,200.00	37,483.33	-	
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	0.95	29,411.65	8,200.00	109,703.25	6.00	
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.95	291.65	-	72,219.92	6.00	
6. Cash Received in Current Year	-	29,120.00	8,200.00	37,483.33	-	
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6 & 7)	0.95	29,411.65	8,200.00	109,703.25	6.00	
EXPENDITURES						
9. Donor-Authorized Expenditures	-	29,184.45	11,669.04	38,129.97	-	
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (line 9 plus line 10)	-	29,184.45	11,669.04	38,129.97	-	
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)	0.95	227.20	(3,469.04)	71,573.28	6.00	
a. Unearned Revenue	0.95	227.20	-	71,573.28	6.00	
b. Accounts Payable						
c. Accounts Receivable	-	-	3,469.04	-	-	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.95	227.20	(3,469.04)	71,573.28	6.00	
15. If Carryover is allowed, enter line 14 amount here	0.95	227.20	(3,469.04)	71,573.28	6.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	29,184.45	11,669.04	38,129.97	-	

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

<b>FISCAL YEAR</b>	2018-19
<b>BUDGET ANALYST</b>	MONICA
<b>PROGRAM NAME</b>	TOTAL
<b>CATALOG NUMBER (FEDERAL ONLY)</b>	
<b>RESOURCE CODE</b>	9110
<b>REVENUE OBJECT</b>	8699
<b>LOCAL DESCRIPTION (if any)</b>	DD-906
<b>AWARD</b>	
1. Prior Year Carryover	244,369.34
2. a. Current Year Award	871,950.78
b. Other Adjustments	-
c. Adjusted Current Year Award	871,950.78
(sum lines 2a and 2b)	-
3. Required Matching Funds/Other	-
4. Total Available Award	1,116,320.12
(sum lines 1, 2c, & 3)	
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	244,369.34
6. Cash Received in Current Year	871,950.78
7. Contributed Matching Funds	-
8. Total Available	1,116,320.12
(sum lines 5, 6 & 7)	
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	921,402.84
10. Non Donor-Authorized Expenditures	-
11. Total Expenditures	921,402.84
(line 9 plus line 10)	
12. Amounts Included in Line 6 above for Prior Year Adjustments	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	194,917.28
a. Unearned Revenue	198,386.32
b. Accounts Payable	-
c. Accounts Receivable	3,469.04
14. Unused Grant Award Calculation (line 4 minus line 9)	194,917.28
15. If Carryover s allowed, enter line 14 amount here	194,917.28
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	921,402.84

**RESOURCES**

**9112-9150**

**DETAIL**

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO OF UNEARNED REVENUE	DEFERRAL
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FISCAL YEAR	2018-19	2018-19	2018-19
BUDGET ANALYST	MONICA	MONICA	MONICA
CATALOG NUMBER (FEDERAL ONLY)		GROWING WILLARD PROGRAM	BHSDG
RESOURCE CODE			
REVENUE OBJECT	9112	9114	9117
LOCAL DESCRIPTION (if any)	8699	8699	8699
AWARD			
1. Prior Year Carryover	21,930.32	1,157.41	1,537.64
2. a. Current Year Award	53,299.00	109,207.76	93,361.82
b. Other Adjustments			
c. Adjusted Current Year Award (sum lines 2a and 2b)	53,299.00	109,207.76	93,361.82
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)	75,229.32	110,365.17	94,899.46
REVENUES			
5. Unearned Revenue Deferred from Prior Year	21,930.32	1,157.41	1,537.64
6. Cash Received in Current Year	53,299.00	109,207.76	93,361.82
7. Contributed Matching Funds			
8. Total Available (sum lines 5, 6 & 7)	75,229.32	110,365.17	94,899.46
EXPENDITURES			
9. Donor-Authorized Expenditures	63,405.83	110,776.60	93,361.82
10. Non Donor-Authorized Expenditures			
11. Total Expenditures (line 9 plus line 10)	63,405.83	110,776.60	93,361.82
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)	11,823.49	(411.43)	1,537.64
a. Unearned Revenue	11,823.49	-	1,537.64
b. Accounts Payable			
c. Accounts Receivable	-	411.43	-
14. Unused Grant Award Calculation (line 4 minus line 9)	11,823.49	(411.43)	1,537.64
15. If Carryover s allowed, enter line 14 amount here	11,823.49	(411.43)	1,537.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,405.83	110,776.60	93,361.82

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

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUE		2018-19 MONICA	2018-19 MONICA
FISCAL YEAR	BUDGET ANALYST	LIGHTS AWARD GRANT	BERKELEY PUBLIC SCHOOLS FUND
CATALOG NUMBER (FEDERAL ONLY)			
RESOURCE CODE		9118	9150
REVENUE OBJECT		8699	8699
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover		16,097.00	20,641.37
2. a. Current Year Award		-	60,536.10
b. Other Adjustments			-
c. Adjusted Current Year Award (sum lines 2a and 2b)		-	60,536.10
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)		16,097.00	81,177.47
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year		16,097.00	20,641.37
6. Cash Received in Current Year		-	60,536.10
7. Contributed Matching Funds			
8. Total Available (sum lines 5, 6 & 7)		16,097.00	81,177.47
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures		15,271.00	60,333.00
10. Non Donor-Authorized Expenditures			
11. Total Expenditures (line 9 plus line 10)		15,271.00	60,333.00
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)		826.00	20,844.47
a. Unearned Revenue		826.00	20,844.47
b. Accounts Payable			
c. Accounts Receivable		-	-
14. Unused Grant Award Calculation (line 4 minus line 9)		826.00	20,844.47
15. If Carryover s allowed, enter line 14 amount here		826.00	20,844.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		15,271.00	60,333.00

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES		2018-19	2018-19
FISCAL YEAR	ACCOUNTANT/ FISCAL ANALYST	RUSSEL	Total
LOCAL PROGRAM NAME	PARENT PAID		
CATALOG NUMBER (FEDERAL ONLY)			
RESOURCE CODE	9130		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		435,645.07	435,645.07
2. a. Current Year Award		2,757,302.00	2,757,302.00
b. Other Adjustments		-	-
c. Adjusted Current Year Award (sum lines 2a and 2b)		-	-
3. Required Matching Funds/Other		2,757,302.00	2,757,302.00
4. Total Available Award (sum lines 1, 2c, & 3)		-	-
		3,192,947.07	3,192,947.07
REVENUES			
5. Cash Received in Current Year		2,757,302.00	2,757,302.00
6. Amounts Included in Line 5 for Prior Year Adjustments		-	-
7. a. Accounts Receivable (line 2c minus line 5 & 6)		-	-
b. Noncurrent Accounts Receivable		-	-
c. Current Accounts Receivable (line 7a minus line 7b)		-	-
8. Contributed Matching Funds		-	-
9. Total Available (sum lines 5, 7c, 8)		2,757,302.00	2,757,302.00
EXPENDITURES			
10. Donor-Authorized Expenditures		2,442,944.01	2,442,944.01
11. Non Donor-Authorized Expenditures		-	-
12.. Total Expenditures (line 10 plus line 11)		2,442,944.01	2,442,944.01
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)		750,003.06	750,003.06

# **FUND 11**

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19
ACCOUNTANT /FISCAL ANALYST	RUSSEL	RUSSEL	RUSSEL	TOTAL
FEDERAL PROGRAM NAME	WIOA ABE	WIOA ASE	WIOA EL CIVICS	
CATALOG NUMBER (FEDERAL ONLY)	84.002A	84.002	84.002A	
RESOURCE CODE	3905	3913	3926	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				-
2. a. Current Year Award	450,263.00	227,700.00	181,279.00	859,242.00
b. Other Adjustments				-
c. Adjusted Current Year Award (sum lines 2a and 2b)	450,263.00	227,700.00	181,279.00	859,242.00
3. Required Matching Funds/Other				-
4. Total Available Award (sum lines 1, 2c, & 3)	450,263.00	227,700.00	181,279.00	859,242.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				-
6. Cash Received in Current Year	328,253.00	170,775.00	105,036.00	604,064.00
7. Contributed Matching Funds				-
8. Total Available (sum lines 5, 6 & 7)	328,253.00	170,775.00	105,036.00	604,064.00
EXPENDITURES				
9. Donor-Authorized Expenditures	450,263.00	227,700.00	181,279.00	859,242.00
10. Non Donor-Authorized Expenditures				-
11. Total Expenditures (line 9 plus line 10)	450,263.00	227,700.00	181,279.00	859,242.00
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)	(122,010.00)	(56,925.00)	(76,243.00)	(255,178.00)
a. Unearned Revenue	-	-	-	-
b. Accounts Payable				-
c. Accounts Receivable	122,010.00	56,925.00	76,243.00	255,178.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-
15. If Carryover s allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	450,263.00	227,700.00	181,279.00	859,242.00

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

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES					2018-19 RUSSEL	2018-19 RUSSEL	2018-19 RUSSEL	2018-19 Total
FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST					CALWORKS 6371 8590	APPORTIONMENT 0399 8671	AEBG 6391 8590	
STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)								
AWARD					194,561.43	510,720.75	249,895.92	955,178.10
1. a Prior Year Restricted Ending Balance								-
b Rest Bal Transfers (Obj 8997)					194,561.43	510,720.75	249,895.92	955,178.10
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)					64,922.00	250,129.73	3,180,290.00	3,495,341.73
2. a. Current Year Award								-
b. Block Grant Transfers (Obj 8995)								-
c. Cat Flex Transfers (Obj 8998)							(4,254.75)	(4,254.75)
d. Other Adjustments								-
e. Adjusted Current Year Award (sum lines 2a through 2d)					64,922.00	250,129.73	3,176,035.25	3,491,086.98
3. Required Matching Funds/Other								-
4. Total Available Award (sum lines 1, 2c, & 3)					259,483.43	760,850.48	3,425,931.17	4,446,265.08
REVENUES					49,975.00	250,129.73	3,176,035.25	3,476,139.98
5. Cash Received in Current Year								-
6. Amounts Included in Line 5 for Prior Year Adjustments								-
7. a. Accounts Receivable (line 2c minus line 5 & 6)					14,947.00	-	-	14,947.00
b. Noncurrent Accounts Receivable								-
c. Current Accounts Receivable (line 7a minus line 7b)					14,947.00	-	-	14,947.00
8. Contributed Matching Funds								-
9. Total Available (sum lines 5, 7c, & 8)					64,922.00	250,129.73	3,176,035.25	3,491,086.98
EXPENDITURES					38,094.08	257,076.17	3,031,332.55	3,326,502.80
10. Donor--Authorized Expenditures								-
11. Non Donor-Authorized Expenditures								-
12.. Total Expenditures (line 10 plus line 11)					38,094.08	257,076.17	3,031,332.55	3,326,502.80
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)					221,389.35	503,774.31	394,598.62	1,119,762.28

# **FUND 12**

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19	2018-19
ACCOUNTANT /FISCAL ANALYST	Miguel Dwin			
FEDERAL PROGRAM NAME	General Child Care			TOTAL
CATALOG NUMBER (FEDERAL ONLY)				
RESOURCE CODE	5025			
REVENUE OBJECT	8290			
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	95,28			95,28
2. a. Current Year Award	530,528.00			530,528.00
b. Other Adjustments				-
c. Adjusted Current Year Award				
(sum lines 2a and 2b)	530,528.00	-		530,528.00
3. Required Matching Funds/Other	104,150.60			104,150.60
4. Total Available Award	634,773.88	-		634,773.88
(sum lines 1, 2c, & 3)				
REVENUES				
5. Unearned Revenue Deferred from Prior Year				-
6. Cash Received in Current Year	530,623.28			530,623.28
7. Contributed Matching Funds	104,150.60			104,150.60
8. Total Available	634,773.88	-		634,773.88
(sum lines 5, 6 & 7)				
EXPENDITURES				
9. Donor-Authorized Expenditures	634,773.88			634,773.88
10. Non Donor-Authorized Expenditures	-			-
11. Total Expenditures	634,773.88	-		634,773.88
(line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				-
13. Calculation of Unearned Revenue or A/P, & A/R amounts				-
(line 8 minus line 9 plus line 12)	-	-		-
a. Unearned Revenue	-	-		-
b. Accounts Payable				-
c. Accounts Receivable	-	-		-
14. Unused Grant Award Calculation				-
(line 4 minus line 9)	-	-		-
15. If Carryover s allowed, enter line 14 amount here	-	-		-
16. Reconciliation of Revenue				-
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	530,623.28	-		530,623.28

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUE				
FISCAL YEAR	2018-19	2018-19	2018-19	2018-19
ACCOUNTANT /FISCAL ANALYST	Miguel Dwin	Miguel Dwin		
STATE PROGRAM NAME	General Child Care	General Child Care		TOTAL
RESOURCE CODE	6060	6105		
REVENUE OBJECT	8530	8590		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover		2,508.21		2,508.21
b Rest Bal Transfers (Obj 8997)		-		
c Adj PY Restricted Ending Bal (sum lines 1a and 1b)		2,508.21	-	2,508.21
2. a. Current Year Award	890,744.48	2,943,738.00		3,834,482.48
b. Block Grant Transfers (Obj 8995)				
c. Cat Flex Transfers (Obj 8998)				-
d. Other Adjustments	39,760.83			39,760.83
e. Adjusted Current Year Award (sum lines 2a through 2d)	930,505.31	2,943,738.00	-	3,874,243.31
3. Required Matching Funds/Other	9,571.67	352,517.06		362,088.73
4. Total Available Award (sum lines 1, 2e, & 3)	940,076.98	3,298,763.27	-	4,238,840.25
REVENUES				
5. Unearned Revenue Deferred from Prior Year		2,508.21		2,508.21
6. Cash Received in Current Year	890,744.48	2,943,738.00		3,834,482.48
7. Contributed Matching Funds	49,332.50	352,517.06		401,849.56
8. Total Available (sum lines 5, 6 & 7)	940,076.98	3,298,763.27	-	4,238,840.25
EXPENDITURES				
9. Donor-Authorized Expenditures	940,076.98	3,294,787.58		4,234,864.56
10. Non Donor-Authorized Expenditures	-	-		-
11. Total Expenditures (line 9 plus line 10)	940,076.98	3,294,787.58	-	4,234,864.56
12. Amounts Included in Line 6 above for Prior Year Adjustments				-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	3,975.69	-	3,975.69
a. Unearned Revenue	-	3,975.69	-	3,975.69
b. Accounts Payable	-	-	-	-
c. Accounts Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	3,975.69	-	3,975.69
15. If Carryover s allowed, enter line 14 amount here	-	3,975.69	-	3,975.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	890,744.48	2,942,270.52	-	3,833,015.00

**GRANT AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO  
DEFERRAL OF UNEARNED REVENUE**

FISCAL YEAR	2018-19	2018-19	2018-19
ACCOUNTANT /FISCAL ANALYST	Miguel Dwin	Miguel Dwin	
LOCAL PROGRAM NAME	Head Start	First Five - Quality Counts	TOTAL
CATALOG NUMBER (FEDERAL ONLY)			
RESOURCE CODE	9110	9115	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	-	-	-
2. a. Current Year Award	346,121.10	72,990.27	419,111.37
b. Other Adjustments			-
c. Adjusted Current Year Award			
(sum lines 2a and 2b)	346,121.10	72,990.27	419,111.37
3. Required Matching Funds/Other			-
4. Total Available Award			
(sum lines 1, 2c, & 3)	346,121.10	72,990.27	419,111.37
REVENUES			
5. Unearned Revenue Deferred from Prior Year	-	-	-
6. Cash Received in Current Year	346,121.10	72,990.27	419,111.37
7. Contributed Matching Funds			-
8. Total Available			
(sum lines 5, 6 & 7)	346,121.10	72,990.27	419,111.37
EXPENDITURES			
9. Donor-Authorized Expenditures			
10. Non Donor-Authorized Expenditures	310,917.13	72,990.27	383,907.40
11. Total Expenditures			
(line 9 plus line 10)	310,917.13	72,990.27	383,907.40
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)	35,203.97	-	35,203.97
a. Unearned Revenue	35,203.97	-	35,203.97
b. Accounts Payable		-	-
c. Accounts Receivable		-	-
14. Unused Grant Award Calculation			
(line 4 minus line 9)	35,203.97	-	35,203.97
15. If Carryover s allowed, enter line 14 amount here	35,203.97	-	35,203.97
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	310,917.13	72,990.27	383,907.40

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES			
FISCAL YEAR	2018-19	2018-19	Total
ACCOUNTANT/ FISCAL ANALYST	Miguel Dwin		
FEDERAL PROGRAM NAME	Child Care Food Program		
CATALOG NUMBER (FEDERAL ONLY)			
RESOURCE CODE	5320		
REVENUE OBJECT	8220/8520		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	-		-
2. a. Current Year Award	232,014.27		232,014.27
b. Other Adjustments			-
c. Adjusted Current Year Award (sum lines 2a and 2b)	232,014.27	-	232,014.27
3. Required Matching Funds/Other			-
4. Total Available Award (sum lines 1, 2c, & 3)	232,014.27	-	232,014.27
REVENUES			
5. Cash Received in Current Year	232,014.27		232,014.27
6. Amounts Included in Line 5 for Prior Year Adjustments			-
7. a. Accounts Receivable	-		-
(line 2c minus line 5 & 6)	-	-	0.00
b. Noncurrent Accounts Receivable			-
c. Current Accounts Receivable			-
(line 7a minus line 7b)	-	-	0.00
8. Contributed Matching Funds			-
9. Total Available (sum lines 5, 7c, 8)	232,014.27	-	232,014.27
EXPENDITURES			
10. Donor-Authorized Expenditures	232,014.27		232,014.27
11. Non Donor-Authorized Expenditures			-
12.. Total Expenditures (line 10 plus line 11)	232,014.27	-	232,014.27
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	-	-	-

# **FUND 13**

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

FD13

GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES		2018-19	2018-19	2018-19	2018-19
FISCAL YEAR	ACCOUNTANT/ FISCAL ANALYST	Alva	Alva	Alva	Total
PROGRAM NAME		Food Svcs	Food Svcs	Food Svcs	
CATALOG NUMBER (FEDERAL ONLY)					
RESOURCE CODE		5310	0000	7690	
REVENUE OBJECT		8091/8220/8520	8919	8590	
LOCAL DESCRIPTION (if any)		8634/8660/8699			
AWARD					
1. Prior Year Restricted Ending Balance		103,791.19			103,791.19
2. a. Current Year Award		2,536,375.68		86,458.00	2,622,833.68
b. Other Adjustments					-
c. Adjusted Current Year Award					-
(sum lines 2a and 2b)		2,536,375.68	-	86,458.00	2,622,833.68
3. Required Matching Funds/Other		602,478.60	30,063.40	-	632,542.00
4. Total Available Award					
(sum lines 1, 2c, & 3)		3,242,645.47	30,063.40	86,458.00	3,359,166.87
REVENUES					
5. Cash Received in Current Year		2,210,437.41		86,458.00	2,296,895.41
6. Amounts Included in Line 5 for Prior Year Adjustments					-
7. a. Accounts Receivable					
(line 2c minus line 5 & 6)		325,938.27	-	-	325,938.27
b. Noncurrent Accounts Receivable					-
c. Current Accounts Receivable					
(line 7a minus line 7b)		325,938.27	-	-	325,938.27
8. Contributed Matching Funds		602,478.60	30,063.40	-	632,542.00
9. Total Available					
(sum lines 5, 7c, 8)		3,138,854.28	30,063.40	86,458.00	3,255,375.68
EXPENDITURES					
10. Donor-Authorized Expenditures		3,099,978.90	30,063.40	86,458.00	3,216,500.30
11. Non Donor-Authorized Expenditures					-
12.. Total Expenditures					
(line 10 plus line 11)		3,099,978.90	30,063.40	86,458.00	3,216,500.30
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)		142,666.57	-	-	142,666.57

**GANN**

**LIMIT**

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2017-18 Actual</b>			<b>2018-19 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	81,521,812.36		81,521,812.36			88,054,785.35
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,364.72		9,364.72			9,756.83
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2017-18</b>			<b>Adjustments to 2018-19</b>		
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>B. CURRENT YEAR GANN ADA</b> (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2018-19 P2 Report</b>			<b>2019-20 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	9,398.09		9,398.09	9,364.72		9,364.72
2. Total Charter Schools ADA (Form A, Line C9)	358.74		358.74	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		9,756.83				9,364.72
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2018-19 Actual</b>			<b>2019-20 Budget</b>		
1. Homeowners' Exemption (Object 8021)	215,287.28		215,287.28	212,708.00		212,708.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	14.67		14.67	0.00		0.00
4. Secured Roll Taxes (Object 8041)	33,615,359.92		33,615,359.92	33,125,439.00		33,125,439.00
5. Unsecured Roll Taxes (Object 8042)	1,619,895.21		1,619,895.21	2,288,044.00		2,288,044.00
6. Prior Years' Taxes (Object 8043)	(359,034.97)		(359,034.97)	(148,756.00)		(148,756.00)
7. Supplemental Taxes (Object 8044)	860,340.59		860,340.59	886,773.00		886,773.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,658,541.27		8,658,541.27	8,766,220.00		8,766,220.00
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)	455,549.04		455,549.04	362,611.00		362,611.00
12. Parcel Taxes (Object 8621)	37,492,342.06		37,492,342.06	38,408,781.00		38,408,781.00
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)	82,558,295.07	0.00	82,558,295.07	83,901,820.00	0.00	83,901,820.00
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)	82,558,295.07	0.00	82,558,295.07	83,901,820.00	0.00	83,901,820.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			1,372,602.82			1,421,313.81
<b>OTHER EXCLUSIONS</b>						
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)			1,372,602.82			1,421,313.81
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	46,767,933.00		46,767,933.00	49,208,028.00		49,208,028.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	46,767,933.00	0.00	46,767,933.00	49,208,028.00	0.00	49,208,028.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	166,135,205.56		166,135,205.56	158,683,300.29		158,683,300.29
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	424,547.88		424,547.88	168,000.00		168,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			81,521,812.36			88,054,785.35
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0419			0.9598
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			88,054,785.35			87,768,809.82
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			82,558,295.07			83,901,820.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,170,819.60			1,123,766.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,869,093.10			5,288,303.63
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,869,093.10			5,288,303.63
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])			229,111.44			94,526.78
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			82,787,406.51			83,996,346.78
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)			6,639,981.66			5,193,776.85
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			82,787,406.51			
b. State Subventions (Line D8)			6,639,981.66			
c. Less: Excluded Appropriations (Line C23)			1,372,602.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			88,054,785.35			

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