

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2019

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

13 63180 0000000
Form CA

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)	61.76%
	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	\$9,015,813.03
	Appropriations Subject to Limit	\$9,015,813.03
	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.	9.24%

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	11,647,289.93	0.00	11,647,289.93	11,867,170.00	0.00	11,867,170.00	1.9%
2) Federal Revenue		8100-8299	0.00	336,495.32	336,495.32	0.00	312,470.00	312,470.00	-7.1%
3) Other State Revenue		8300-8599	525,940.33	1,214,496.29	1,740,436.62	257,925.00	495,757.00	753,682.00	-56.7%
4) Other Local Revenue		8600-8799	167,438.59	315,778.68	483,217.27	148,550.00	315,824.00	464,374.00	-3.9%
5) TOTAL, REVENUES			12,340,668.85	1,866,770.29	14,207,439.14	12,273,645.00	1,124,051.00	13,397,696.00	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,161,446.94	386,096.08	5,547,543.02	5,467,567.00	589,811.00	6,057,378.00	9.2%
2) Classified Salaries		2000-2999	1,878,770.24	120,673.85	1,999,444.09	1,976,216.00	92,776.00	2,068,992.00	3.5%
3) Employee Benefits		3000-3999	2,459,369.61	1,102,992.71	3,562,362.32	2,579,370.00	585,614.00	3,164,984.00	-11.2%
4) Books and Supplies		4000-4999	794,819.22	286,296.90	1,081,116.12	840,195.00	266,277.00	1,106,472.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	906,983.67	523,380.54	1,432,364.21	1,106,992.00	493,312.00	1,600,304.00	11.7%
6) Capital Outlay		6000-6999	333,697.18	477,954.00	811,651.18	201,000.00	3,562.00	204,562.00	-74.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	134,192.41	0.00	134,192.41	138,365.00	0.00	138,365.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,671,279.27	2,877,394.08	14,548,673.35	12,309,705.00	2,031,372.00	14,341,077.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			669,389.58	(1,010,623.79)	(341,234.21)	(36,060.00)	(907,321.00)	(943,381.00)	176.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	508.56	0.00	508.56	200.00	0.00	200.00	-60.7%
b) Transfers Out		7600-7629	67,155.05	0.00	67,155.05	130,000.00	0.00	130,000.00	93.6%
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	(763,104.28)	763,104.28	0.00	(790,369.00)	790,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(829,750.77)	763,104.28	(66,646.49)	(920,169.00)	790,369.00	(129,800.00)	94.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,361.19)	(247,519.51)	(407,880.70)	(956,229.00)	(116,952.00)	(1,073,181.00)	163.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
2) Ending Balance, June 30 (E + F1e)			4,556,935.89	354,574.44	4,911,510.33	3,600,706.89	237,622.44	3,838,329.33	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	354,574.44	354,574.44	0.00	237,623.27	237,623.27	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,067,245.06	0.00	2,067,245.06	1,135,623.89	0.00	1,135,623.89	-45.1%
South Tank Water Replacement	0000	9780	135,000.00		135,000.00				
Roofing Project; Phase II & Phase III	0000	9780	250,595.00		250,595.00				
School Safety Upgrades	0000	9780	185,000.00		185,000.00				
Technology Refresh/Student Devices	0000	9780	190,000.00		190,000.00				
School Facility Needs; Five/Deferred Pla	0000	9780	584,690.00		584,690.00				
Asbestos Removal; Phase I	0000	9780	225,000.00		225,000.00				
Technology	0000	9780	168,128.00		168,128.00				
OPSC Match; Kindergarten Grant	0000	9780	328,832.06		328,832.06				
South Tank Water Replacement	0000	9780				135,000.00		135,000.00	
Roofing Project; Phase II & Phase III	0000	9780				250,595.00		250,595.00	
School Safety Upgrades	0000	9780				185,000.00		185,000.00	
OPSC Match; Kindergarten Grant	0000	9780				397,028.89		397,028.89	
Technology Refresh/Student Devices	0000	9780				168,000.00		168,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,484,690.83	0.00	2,484,690.83	2,460,083.00	0.00	2,460,083.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.83)	(0.83)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,536,318.50	147,512.24	4,683,830.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	63,972.12	0.00	63,972.12				
4) Due from Grantor Government		9290	59,750.60	266,698.70	326,449.30				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,665,041.22	414,210.94	5,079,252.16				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	108,105.33	59,636.50	167,741.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			108,105.33	59,636.50	167,741.83				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,556,935.89	354,574.44	4,911,510.33				

			Expenditures by Object						
			2018-19 Unaudited Actuals			2019-20 Budget			
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)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,784,379.00	0.00	7,784,379.00	8,029,427.00	0.00	8,029,427.00	3.1%
Education Protection Account State Aid - Current Year		8012	2,072,400.00	0.00	2,072,400.00	2,047,232.00	0.00	2,047,232.00	-1.2%
State Aid - Prior Years		8019	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	20,037.06	0.00	20,037.06	20,037.00	0.00	20,037.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,089,045.10	0.00	2,089,045.10	2,089,046.00	0.00	2,089,046.00	0.0%
Unsecured Roll Taxes		8042	211,223.60	0.00	211,223.60	211,224.00	0.00	211,224.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	16,360.59	0.00	16,360.59	16,361.00	0.00	16,361.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(546,216.00)	0.00	(546,216.00)	(546,216.00)	0.00	(546,216.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	59.58	0.00	59.58	59.00	0.00	59.00	-1.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			11,647,289.93	0.00	11,647,289.93	11,867,170.00	0.00	11,867,170.00	1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,647,289.93	0.00	11,647,289.93	11,867,170.00	0.00	11,867,170.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	132,788.55	132,788.55	0.00	132,789.00	132,789.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		167,655.00	167,655.00		152,636.00	152,636.00	-9.0%
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		36,051.77	36,051.77		25,207.00	25,207.00	-30.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	1,838.00	1,838.00	New
TOTAL, FEDERAL REVENUE			0.00	336,495.32	336,495.32	0.00	312,470.00	312,470.00	-7.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	288,687.00	0.00	288,687.00	41,773.00	0.00	41,773.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	232,214.33	98,562.73	330,777.06	206,445.00	77,574.00	284,019.00	-14.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	5,039.00	1,115,933.56	1,120,972.56	9,707.00	418,183.00	427,890.00	-61.8%
TOTAL, OTHER STATE REVENUE			525,940.33	1,214,496.29	1,740,436.62	257,925.00	495,757.00	753,682.00	-56.7%

			2018-19 Unaudited Actuals			2019-20 Budget			
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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	5.53	5.53	0.00	2.00	2.00	-63.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,385.67	0.00	67,385.67	45,500.00	0.00	45,500.00	-32.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
(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	100,052.92	0.00	100,052.92	103,050.00	0.00	103,050.00	3.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		315,773.15	315,773.15		315,822.00	315,822.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,438.59	315,778.68	483,217.27	148,550.00	315,824.00	464,374.00	-3.9%
TOTAL, REVENUES			12,340,668.85	1,866,770.29	14,207,439.14	12,273,645.00	1,124,051.00	13,397,696.00	-5.7%

			2018-19 Unaudited Actuals			2019-20 Budget			
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)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,491,175.30	195,654.28	4,686,829.58	4,717,907.00	346,710.00	5,064,617.00	8.1%
Certificated Pupil Support Salaries		1200	23,690.28	190,441.80	214,132.08	74,928.00	243,101.00	318,029.00	48.5%
Certificated Supervisors' and Administrators' Salaries		1300	646,581.36	0.00	646,581.36	674,732.00	0.00	674,732.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,161,446.94	386,096.08	5,547,543.02	5,467,567.00	589,811.00	6,057,378.00	9.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	587,003.46	55,263.07	642,266.53	607,561.00	60,565.00	668,126.00	4.0%
Classified Support Salaries		2200	611,721.76	65,410.78	677,132.54	648,715.00	32,211.00	680,926.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	203,435.53	0.00	203,435.53	218,881.00	0.00	218,881.00	7.6%
Clerical, Technical and Office Salaries		2400	441,669.49	0.00	441,669.49	469,059.00	0.00	469,059.00	6.2%
Other Classified Salaries		2900	34,940.00	0.00	34,940.00	32,000.00	0.00	32,000.00	-8.4%
TOTAL, CLASSIFIED SALARIES			1,878,770.24	120,673.85	1,999,444.09	1,976,216.00	92,776.00	2,068,992.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	780,360.48	828,807.29	1,609,167.77	862,462.00	461,731.00	1,324,193.00	-17.7%
PERS		3201-3202	351,359.83	184,863.02	536,222.85	442,973.00	18,298.00	461,271.00	-14.0%
OASDI/Medicare/Alternative		3301-3302	232,083.29	14,551.27	246,634.56	241,328.00	19,871.00	261,199.00	5.9%
Health and Welfare Benefits		3401-3402	995,975.91	67,824.46	1,063,800.37	932,721.00	77,374.00	1,010,095.00	-5.0%
Unemployment Insurance		3501-3502	4,349.12	247.43	4,596.55	3,602.00	340.00	3,942.00	-14.2%
Workers' Compensation		3601-3602	92,804.11	6,699.24	99,503.35	86,536.00	8,000.00	94,536.00	-5.0%
OPEB, Allocated		3701-3702	2,436.87	0.00	2,436.87	9,748.00	0.00	9,748.00	300.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,459,369.61	1,102,992.71	3,562,362.32	2,579,370.00	585,614.00	3,164,984.00	-11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	154,133.70	63,318.14	217,451.84	0.00	37,345.00	37,345.00	-82.8%
Books and Other Reference Materials		4200	27,993.97	57,923.74	85,917.71	128,500.00	49,939.00	178,439.00	107.7%
Materials and Supplies		4300	544,537.97	140,694.93	685,232.90	568,588.00	176,993.00	745,581.00	8.8%
Noncapitalized Equipment		4400	68,153.58	4,360.09	72,513.67	143,107.00	2,000.00	145,107.00	100.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			794,819.22	266,296.90	1,061,116.12	840,195.00	266,277.00	1,106,472.00	4.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	23,938.00	217,324.90	241,262.90	29,896.00	0.00	29,896.00	-87.6%
Travel and Conferences		5200	18,651.26	23,095.37	41,746.63	40,000.00	27,985.00	67,985.00	62.9%
Dues and Memberships		5300	10,408.82	0.00	10,408.82	18,959.00	0.00	18,959.00	82.1%
Insurance		5400 - 5450	74,935.00	0.00	74,935.00	88,031.00	0.00	88,031.00	17.5%
Operations and Housekeeping Services		5500	240,880.25	0.00	240,880.25	346,187.00	0.00	346,187.00	43.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,698.85	82,089.36	97,788.21	35,000.00	145,800.00	180,800.00	84.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	440,289.79	200,870.91	641,160.70	440,384.00	319,527.00	759,911.00	18.5%
Communications		5900	84,181.70	0.00	84,181.70	108,535.00	0.00	108,535.00	28.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			908,963.67	523,380.54	1,432,364.21	1,106,992.00	493,312.00	1,600,304.00	11.7%

			2018-19 Unaudited Actuals			2019-20 Budget			
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)	% Diff Column C & 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	173,445.60	477,954.00	651,399.60	10,000.00	3,582.00	13,582.00	-97.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	160,251.58	0.00	160,251.58	191,000.00	0.00	191,000.00	19.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			333,697.18	477,954.00	811,651.18	201,000.00	3,582.00	204,582.00	-74.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	134,192.41	0.00	134,192.41	138,365.00	0.00	138,365.00	3.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			134,192.41	0.00	134,192.41	138,365.00	0.00	138,365.00	3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,671,279.27	2,877,394.08	14,548,673.35	12,309,705.00	2,031,372.00	14,341,077.00	-1.4%

			2018-19 Unaudited Actuals			2019-20 Budget			
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)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	508.56	0.00	508.56	200.00	0.00	200.00	-60.7%
(a) TOTAL, INTERFUND TRANSFERS IN			508.56	0.00	508.56	200.00	0.00	200.00	-60.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	67,155.05	0.00	67,155.05	130,000.00	0.00	130,000.00	93.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			67,155.05	0.00	67,155.05	130,000.00	0.00	130,000.00	93.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(763,104.28)	763,104.28	0.00	(790,369.00)	790,369.00	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			(763,104.28)	763,104.28	0.00	(790,369.00)	790,369.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(829,750.77)	763,104.28	(66,646.49)	(920,169.00)	790,369.00	(129,800.00)	94.8%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	11,647,289.93	0.00	11,647,289.93	11,867,170.00	0.00	11,867,170.00	1.9%
2) Federal Revenue		8100-8299	0.00	336,495.32	336,495.32	0.00	312,470.00	312,470.00	-7.1%
3) Other State Revenue		8300-8599	525,940.33	1,214,496.29	1,740,436.62	257,925.00	495,757.00	753,682.00	-56.7%
4) Other Local Revenue		8600-8799	167,438.59	315,778.68	483,217.27	148,550.00	315,824.00	464,374.00	-3.9%
5) TOTAL, REVENUES			12,340,668.85	1,866,770.29	14,207,439.14	12,273,645.00	1,124,051.00	13,397,696.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,255,680.72	1,256,222.58	8,511,903.30	7,614,368.00	1,220,728.00	8,835,096.00	3.8%
2) Instruction - Related Services	2000-2999		716,443.26	40,015.00	756,458.26	807,075.00	0.00	807,075.00	6.7%
3) Pupil Services	3000-3999		761,923.88	641,756.88	1,403,680.76	941,790.00	363,346.00	1,305,136.00	-7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,413,187.21	83,812.00	1,496,999.21	1,434,920.00	0.00	1,434,920.00	-4.1%
8) Plant Services	8000-8999		1,389,851.79	855,587.62	2,245,439.41	1,373,187.00	447,288.00	1,820,485.00	-18.9%
9) Other Outgo	9000-9999		134,192.41	0.00	134,192.41	138,365.00	0.00	138,365.00	3.1%
10) TOTAL, EXPENDITURES			11,671,279.27	2,877,394.08	14,548,673.35	12,309,705.00	2,031,372.00	14,341,077.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			669,389.58	(1,010,623.79)	(341,234.21)	(36,060.00)	(907,321.00)	(943,381.00)	176.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	508.56	0.00	508.56	200.00	0.00	200.00	-60.7%
b) Transfers Out		7600-7629	67,155.05	0.00	67,155.05	130,000.00	0.00	130,000.00	93.6%
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	(763,104.28)	763,104.28	0.00	(790,369.00)	790,369.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(829,750.77)	763,104.28	(66,646.49)	(920,169.00)	790,369.00	(129,800.00)	94.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,361.19)	(247,519.51)	(407,880.70)	(956,229.00)	(116,952.00)	(1,073,181.00)	163.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,717,297.08	602,093.95	5,319,391.03	4,556,935.89	354,574.44	4,911,510.33	-7.7%
2) Ending Balance, June 30 (E + F1e)			4,556,935.89	354,574.44	4,911,510.33	3,600,706.89	237,622.44	3,838,329.33	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	354,574.44	354,574.44	0.00	237,623.27	237,623.27	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,067,245.06	0.00	2,067,245.06	1,135,623.89	0.00	1,135,623.89	-45.1%
South Tank Water Replacement	0000	9780	135,000.00		135,000.00				
Roofing Project; Phase II & Phase III	0000	9780	250,595.00		250,595.00				
School Safety Upgrades	0000	9780	185,000.00		185,000.00				
Technology Refresh/Student Devices	0000	9780	190,000.00		190,000.00				
School Facility Needs; Five/Deferred Pl	0000	9780	584,690.00		584,690.00				
Asbestos Removal; Phase I	0000	9780	225,000.00		225,000.00				
School Operations; Curriculum, Technology	0000	9780	168,128.00		168,128.00				
OPSC Match; Kindergarten Grant	0000	9780	328,832.06		328,832.06				
South Tank Water Replacement	0000	9780				135,000.00		135,000.00	
Roofing Project; Phase II & Phase III	0000	9780				250,595.00		250,595.00	
School Safety Upgrades	0000	9780				185,000.00		185,000.00	
OPSC Match; Kindergarten Grant	0000	9780				397,028.89		397,028.89	
Technology Refresh/Student Devices	0000	9780				168,000.00		168,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,484,690.83	0.00	2,484,690.83	2,460,083.00	0.00	2,460,083.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.83)	(0.83)	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	5,924.71	7,762.71
6230	California Clean Energy Jobs Act	3,581.59	0.00
7311	Classified School Employee Professional Development Block Grant	6,074.58	0.00
7510	Low-Performing Students Block Grant	115,885.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	223,108.56	229,860.56
Total, Restricted Balance		354,574.44	237,623.27

McCABE UNION ELEMENTARY SCHOOL DISTRICT

701 West McCabe Road, El Centro, California 92243

District Office / Corfman School Site: Phone: (760) 335-5200 - McCabe School Site: Phone: (760) 352-5443

ADMINISTRATION

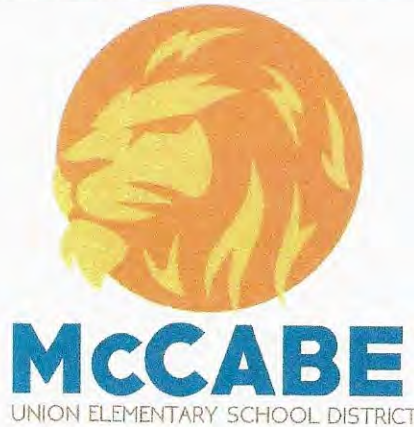
LAURA DUBBE
Superintendent

LIZ GOFF
Director

ARMANDO LOPEZ
Principal

GINA SANCHEZ-MACIAS
Asst. Principal

KRISTIN WELLS
Asst. Principal



BOARD OF TRUSTEES

KARINA ALVAREZ
President

ALEXA HORNE
Clerk

MIKE MCFADDEN
Member

CHIP CORFMAN
Member

JUDY TAGG
Member

Executive Summary/State Outlook

The 2019-2020 State Budget did not have significant shifts from the May Revise to the Enacted Budget. The LCFF Funding, Prop 98, and COLA remained stagnant. The most significant features of the budget includes \$645.8 million towards Special Education and \$3.15 billion towards a one-time School Employer Pension Program, which reduced the STRS employer rate from 18.13% to 17.10% and PERS from 20.733% to 19.721% and no allocation towards One-Time Discretionary Funds.

Revised Budget 2019-2020

Unaudited Actuals 2018-2019

This narrative details McCabe Union Elementary School District's 2018-19 Unaudited Actuals and the 2019-2020 Revised Budget. The factors in this report are based on the Governor's Enacted Budget in collaboration with School Services and the Imperial County Office of Education.

	2018-19	2019-20
COLA (on state and local share)	3.70%	3.26%

Fund 01 (General Fund)

Enrollment/ADA

The 2018-19 P-2 ADA was finalized at 1324.09, with an end of year enrollment of 1,386. For the 2019-20, we budgeted 1324.09 ADA. The beginning of the year enrollment is showing promise with an increase in enrollment. We will continue to monitor enrollment trends with the intention of reducing the projected ADA.

Unrestricted

In 2018-19, our Unrestricted ended with a deficit of \$160,361. In 2019-20, we are projecting to deficit spend \$956,229.

Category	Estimated Actuals Vs Unaudited Actuals
State Aid	No Material Change
Federal Revenue	N/A
State Revenue	No Material Change
Local Revenues	Increase in 4 th Qrt Interest
Contributions	No Material Change
Transfer Outs	Lowered contribution to Food Services Fund 130
Transfer In	No Material Change
Certificated Salaries	No Material Change
Classified Salaries	No Material Change
Benefits	No Material Change
Books & Supplies	Technology refresh expenditures to occur in 2019/20
Services & Operations	Contracted services/contract expenditures to occur in 2019/20
Capital Outlay	No Material Change
Other Outgo	<i>Outgo for County ADA Programs</i>

Category	July 1st Vs Revised Budget
State Aid	No Material Change
Federal Revenue	N/A
State Revenue	No Material Change
Local Revenues	No Material Change
Contributions	No Material Change
Transfer Outs	No Material Change
Transfer In	No Material Change
Certificated Salaries	Step/Column
Classified Salaries	Step/Column
Benefits	Step/Column
Books & Supplies	No Material Change
Services & Operations	No Material Change
Capital Outlay	No Material Change
Other Outgo	No Material Change

Restricted

In 2018-19, our Restricted Budget finalized with a deficit of \$247,520, due to fully spending the allocation of Prop 39. In 2019-20, we are projecting to deficit spend \$116,952.

Variances

Category	Estimated Actuals vs Unaudited Actuals
State Aid	N/A
Federal Revenue	No Material Change
State Revenue	Increase in STRS On Behalf and Including PERS On-Behalf
Local Revenues	No Material Change
Contributions	<i>Adjustments for contributions</i>
Transfer Outs	N/A
Transfer In	N/A
Certificated Salaries	No Material Change
Classified Salaries	No Material Change
Benefits	Increase in STRS On Behalf and Including PERS On-Behalf
Books & Supplies	No Material Change
Services & Operations	<i>Energy Savings Project from object code 5800 to 6200</i>
Capital Outlay	<i>Energy Savings Project from object code 5800 to 6200</i>
Other Outgo	N/A

Category	July 1 st vs Revised Budget
State Aid	N/A
Federal Revenue	No Material Change
State Revenue	No Material Change
Local Revenues	No Material Change
Contributions	No Material Change
Transfer Outs	N/A
Transfer In	N/A
Certificated Salaries	No Material Change
Classified Salaries	No Material Change
Benefits	No Material Change
Books & Supplies	No Material Change
Services & Operations	No Material Change
Capital Outlay	N/A
Other Outgo	N/A

Ending Fund Balances

The 2018-19 Actuals analysis and Revised Budget 2019-20 is detailed below. While the State recommends a 3% reserve percentage, this would only cover approximately two (2) weeks of payroll. The district's best practice and adopted reserve policy is based on a 17% reserve percentage towards Economic Uncertainties.

Unaudited Actuals			
	Unrestricted	Restricted	Total
July 1st Beginning Balance	\$4,717,296	\$602,095	\$5,319,391
Revenues	\$11,510,918	\$2,629,875	\$14,140,793
Expenditures	\$11,671,279	\$2,877,394	\$14,548,673
Surplus/Deficit	-\$160,361	-\$247,520	-\$407,881
Ending Balance	\$4,556,935	\$354,575	\$4,911,510
Revolving Cash	\$5,000		\$5,000
Restricted		\$354,575	\$354,575
Assigned	\$2,067,245		\$2,067,245
Economic Uncertainties	\$2,484,691		\$2,484,691
Fund 17: Economic Uncertainties	\$285,245		

Revised Budget			
	Unrestricted	Restricted	Total
July 1st Beginning Balance	\$4,556,936	\$354,574	\$4,911,510
Revenues	\$11,353,476	\$1,914,420	\$13,267,896
Expenditures	\$12,309,705	\$2,031,372	\$14,341,077
Surplus/Deficit	-\$956,229	-\$116,952	-\$1,073,181
Ending Balance	\$3,600,707	\$237,622	\$3,838,329
Revolving Cash	\$5,000		\$5,000
Restricted		\$237,622	\$237,622
Assigned	\$1,135,624		\$1,135,624
Economic Uncertainties	\$2,460,083		\$2,460,083
Fund 17: Economic Uncertainties	\$287,396		

Other Funds

	Ending Fund Balance	
<i>Unaudited Actuals</i>	2018-2019	2019-2020
Fund 13 - Cafeteria	\$ 113,231.80	\$ 53,549.80
Fund 15 - Pupil Transportation	\$ 24,595.56	\$ 24,765.56
Fund 17 - Special Reserve	\$ 285,245.02	\$ 287,396.02
Fund 20 - OPEB	\$ 180,930.96	\$ 182,305.96
Fund 25 - Developer's Fee	\$ 193,460.19	\$ 164,860.19

Closing Comments

The 2019-2020 fiscal year will bring challenges and opportunities. We have maintained a conservative fiscal approach with a strong understanding of the budget. We will continue to preserve our reserves as revenues flatten and ongoing resources become scarce. We, hereby, recommend Governing Board approval of McCabe Union Elementary School District's 2018-19 Unaudited Actuals and 2019-20 Revised Budget.



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,002.98	171,426.00	-16.8%
3) Other State Revenue		8300-8599	28,454.45	10,476.00	-63.2%
4) Other Local Revenue		8600-8799	225,900.74	219,255.00	-2.9%
5) TOTAL, REVENUES			460,358.17	401,157.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	209,437.19	204,471.00	-2.4%
3) Employee Benefits		3000-3999	107,504.11	96,270.00	-10.4%
4) Books and Supplies		4000-4999	237,187.49	286,598.00	20.8%
5) Services and Other Operating Expenditures		5000-5999	556.88	3,500.00	528.5%
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			554,685.67	590,839.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,327.50)	(189,682.00)	101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,155.05	130,000.00	93.6%
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			67,155.05	130,000.00	93.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,172.45)	(59,682.00)	119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,404.25	113,231.80	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,404.25	113,231.80	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,404.25	113,231.80	-19.4%
2) Ending Balance, June 30 (E + F1e)			113,231.80	53,549.80	-52.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,231.80	53,549.80	-52.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,252.85		
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	16,472.51		
4) Due from Grantor Government		9290	35,506.44		
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			113,231.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			113,231.80		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	206,002.98	171,426.00	-16.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			206,002.98	171,426.00	-16.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,895.45	10,476.00	-18.8%
All Other State Revenue		8590	15,559.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			28,454.45	10,476.00	-63.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	224,961.56	218,365.00	-2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	939.18	890.00	-5.2%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,900.74	219,255.00	-2.9%
TOTAL, REVENUES			460,358.17	401,157.00	-12.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	143,778.87	137,832.00	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	65,658.32	66,639.00	1.5%
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			209,437.19	204,471.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,816.81	40,324.00	-20.6%
OASDI/Medicare/Alternative		3301-3302	15,894.22	15,515.00	-2.4%
Health and Welfare Benefits		3401-3402	37,932.50	37,933.00	0.0%
Unemployment Insurance		3501-3502	103.86	102.00	-1.8%
Workers' Compensation		3601-3602	2,756.72	2,396.00	-13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,504.11	96,270.00	-10.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,913.52	38,000.00	100.9%
Noncapitalized Equipment		4400	0.00	500.00	New
Food		4700	218,273.97	248,098.00	13.7%
TOTAL, BOOKS AND SUPPLIES			237,187.49	286,598.00	20.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	556.88	2,000.00	259.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			556.88	3,500.00	528.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			554,685.67	590,839.00	6.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	67,155.05	130,000.00	93.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67,155.05	130,000.00	93.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			67,155.05	130,000.00	93.6%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,002.98	171,426.00	-16.8%
3) Other State Revenue		8300-8599	28,454.45	10,476.00	-63.2%
4) Other Local Revenue		8600-8799	225,900.74	219,255.00	-2.9%
5) TOTAL, REVENUES			460,358.17	401,157.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		554,685.67	590,839.00	6.5%
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			554,685.67	590,839.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,327.50)	(189,682.00)	101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,155.05	130,000.00	93.6%
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			67,155.05	130,000.00	93.6%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,172.45)	(59,682.00)	119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,404.25	113,231.80	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,404.25	113,231.80	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,404.25	113,231.80	-19.4%
2) Ending Balance, June 30 (E + F1e)			113,231.80	53,549.80	-52.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,231.80	53,549.80	-52.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	113,231.80	53,549.80
Total, Restricted Balance		113,231.80	53,549.80

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	342.97	170.00	-50.4%
5) TOTAL, REVENUES			342.97	170.00	-50.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			342.97	170.00	-50.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342.97	170.00	-50.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,252.59	24,595.56	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,252.59	24,595.56	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,252.59	24,595.56	1.4%
2) Ending Balance, June 30 (E + F1e)			24,595.56	24,765.56	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	24,595.56	24,765.56	0.7%
School Bus Replacement	0000	9780	24,595.56		
School Bus Replacement	0000	9780		24,765.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,478.81		
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	116.75		
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			24,595.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,595.56		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	342.97	170.00	-50.4%
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%
TOTAL, OTHER LOCAL REVENUE			342.97	170.00	-50.4%
TOTAL, REVENUES			342.97	170.00	-50.4%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	342.97	170.00	-50.4%
5) TOTAL, REVENUES			342.97	170.00	-50.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			342.97	170.00	-50.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342.97	170.00	-50.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,252.59	24,595.56	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,252.59	24,595.56	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,252.59	24,595.56	1.4%
2) Ending Balance, June 30 (E + F1e)			24,595.56	24,765.56	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	24,595.56	24,765.56	0.7%
School Bus Replacement	0000	9780	24,595.56		
School Bus Replacement	0000	9780		24,765.56	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,977.64	2,151.00	-45.9%
5) TOTAL, REVENUES			3,977.64	2,151.00	-45.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,977.64	2,151.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,977.64	2,151.00	-45.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,267.38	285,245.02	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,267.38	285,245.02	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,267.38	285,245.02	1.4%
2) Ending Balance, June 30 (E + F1e)			285,245.02	287,396.02	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	285,245.02	287,396.02	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	283,890.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,354.04		
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			285,245.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			285,245.02		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,977.64	2,151.00	-45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,977.64	2,151.00	-45.9%
TOTAL, REVENUES			3,977.64	2,151.00	-45.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,977.64	2,151.00	-45.9%
5) TOTAL, REVENUES			3,977.64	2,151.00	-45.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,977.64	2,151.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,977.64	2,151.00	-45.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,267.38	285,245.02	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,267.38	285,245.02	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,267.38	285,245.02	1.4%
2) Ending Balance, June 30 (E + F1e)			285,245.02	287,396.02	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	285,245.02	287,396.02	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	283,890.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,354.04		
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			285,245.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			285,245.02		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,977.64	2,151.00	-45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,977.64	2,151.00	-45.9%
TOTAL, REVENUES			3,977.64	2,151.00	-45.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,977.64	2,151.00	-45.9%
5) TOTAL, REVENUES			3,977.64	2,151.00	-45.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,977.64	2,151.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,977.64	2,151.00	-45.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,267.38	285,245.02	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,267.38	285,245.02	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,267.38	285,245.02	1.4%
2) Ending Balance, June 30 (E + F1e)			285,245.02	287,396.02	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	285,245.02	287,396.02	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,523.03	1,375.00	-45.5%
5) TOTAL, REVENUES			2,523.03	1,375.00	-45.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,523.03	1,375.00	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,523.03	1,375.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,407.93	180,930.96	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,407.93	180,930.96	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,407.93	180,930.96	1.4%
2) Ending Balance, June 30 (E + F1e)			180,930.96	182,305.96	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	180,930.96	182,305.96	0.8%
OPEB	0000	9780	180,930.96		
OPEB	0000	9780		182,305.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	180,072.09		
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	858.87		
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			180,930.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			180,930.96		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,523.03	1,375.00	-45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,523.03	1,375.00	-45.5%
TOTAL, REVENUES			2,523.03	1,375.00	-45.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,523.03	1,375.00	-45.5%
5) TOTAL, REVENUES			2,523.03	1,375.00	-45.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,523.03	1,375.00	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,523.03	1,375.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,407.93	180,930.96	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,407.93	180,930.96	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,407.93	180,930.96	1.4%
2) Ending Balance, June 30 (E + F1e)			180,930.96	182,305.96	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	180,930.96	182,305.96	0.8%
OPEB	0000	9780	180,930.96		
OPEB	0000	9780		182,305.96	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,895.86	6,600.00	-63.1%
5) TOTAL REVENUES			17,895.86	6,600.00	-63.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	29,000.00	20.8%
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	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			24,000.00	29,000.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,104.14)	(22,400.00)	267.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	508.56	200.00	-60.7%
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			(508.56)	(200.00)	-60.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,612.70)	(22,600.00)	241.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,072.89	193,460.19	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,072.89	193,460.19	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,072.89	193,460.19	-3.3%
2) Ending Balance, June 30 (E + F1e)			193,460.19	170,860.19	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,000.00	New
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	193,460.19	164,860.19	-14.8%
Capital Projects	0000	9780	193,460.19		
Capital Projects	0000	9780		164,860.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	194,516.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	943.74		
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			195,460.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,000.00		
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			2,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			193,460.19		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,760.01	600.00	-78.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	15,135.85	6,000.00	-60.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,895.86	6,600.00	-63.1%
TOTAL, REVENUES			17,895.86	6,600.00	-63.1%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,000.00	29,000.00	20.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	29,000.00	20.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,000.00	29,000.00	20.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	508.56	200.00	-60.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			508.56	200.00	-60.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(508.56)	(200.00)	-60.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,895.86	6,600.00	-63.1%
5) TOTAL REVENUES			17,895.86	6,600.00	-63.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,000.00	29,000.00	20.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			24,000.00	29,000.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,104.14)	(22,400.00)	267.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	508.56	200.00	-60.7%
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			(508.56)	(200.00)	-60.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,612.70)	(22,600.00)	241.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,072.89	193,460.19	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,072.89	193,460.19	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,072.89	193,460.19	-3.3%
2) Ending Balance, June 30 (E + F1e)			193,460.19	170,860.19	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,000.00	New
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	193,460.19	164,860.19	-14.8%
Capital Projects	0000	9780	193,460.19		
Capital Projects	0000	9780		164,860.19	
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	0.00	6,000.00
Total, Restricted Balance		0.00	6,000.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,489.06	0.00	-100.0%
4) Other Local Revenue		8600-8799	264,609.70	0.00	-100.0%
5) TOTAL, REVENUES			266,098.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	260,687.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			260,687.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,411.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,411.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,256.91	168,668.17	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,256.91	168,668.17	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,256.91	168,668.17	3.3%
2) Ending Balance, June 30 (E + F1e)			168,668.17	168,668.17	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	168,668.17	168,668.17	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	167,919.23		
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	748.94		
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			168,668.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			168,668.17		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,489.06	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,489.06	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	246,490.29	0.00	-100.0%
Unsecured Roll		8612	14,790.63	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,918.01	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,410.77	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			264,609.70	0.00	-100.0%
TOTAL, REVENUES			266,098.76	0.00	-100.0%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	260,687.50	0.00	-100.0%
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)			260,687.50	0.00	-100.0%
TOTAL, EXPENDITURES			260,687.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,489.06	0.00	-100.0%
4) Other Local Revenue		8600-8799	264,609.70	0.00	-100.0%
5) TOTAL, REVENUES			266,098.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	260,687.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			260,687.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,411.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,411.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,256.91	168,668.17	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,256.91	168,668.17	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,256.91	168,668.17	3.3%
2) Ending Balance, June 30 (E + F1e)			168,668.17	168,668.17	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	168,668.17	168,668.17	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	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
	1,324.09	1,323.70	1,340.56	1,324.09	1,324.09	1,324.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,324.09	1,323.70	1,340.56	1,324.09	1,324.09	1,324.09
5. District Funded County Program ADA						
a. County Community Schools	0.57	0.57	0.57	0.57	0.57	0.57
b. Special Education-Special Day Class	14.31	14.31	14.31	14.31	14.31	14.31
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.74	0.74	0.74	0.74	0.74	0.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.62	15.62	15.62	15.62	15.62	15.62
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,339.71	1,339.32	1,356.18	1,339.71	1,339.71	1,339.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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

13 63180 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					508.56	67,155.05	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					67,155.05	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	508.56	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
48 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	67,663.61	67,663.61	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,547,543.02	301	0.00	303	5,547,543.02	305	119,371.08		307	5,428,171.94	309
2000 - Classified Salaries	1,999,444.09	311	0.00	313	1,999,444.09	315	335,366.22		317	1,664,077.87	319
3000 - Employee Benefits	3,562,362.32	321	2,436.87	323	3,559,925.45	325	188,238.66		327	3,371,686.79	329
4000 - Books, Supplies Equip Replace. (6500)	1,061,116.12	331	0.00	333	1,061,116.12	335	444,280.02		337	616,836.10	339
5000 - Services. . . & 7300 - Indirect Costs	1,432,364.21	341	0.00	343	1,432,364.21	345	30,860.46		347	1,401,503.75	349
TOTAL					13,600,392.89	365			TOTAL	12,482,276.45	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	0.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			7,709,097.01
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			396
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.			7,709,097.01
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			61.76%

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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.76%
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).	12,482,276.45
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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DO NOT ENTER ANY OF THE ACCOUNTS RECEIVABLES, CONTRIBUTIONS, DEFERRED REVENUES FOR RESTRICTED PROGRAMS UNTIL THE CAT FORM IS BALANCED...

**General Fund CAT FORM
2018-2019
McCabe Union Elementary School**

GRANTS (Def Rev)

	Resource Code	Title I, Basic Grant 3010	IDEA, Basic Local Assistance 3310	Title II, Part A, Teacher Quality 4035	STRS On Behalf 7690				
	AWARD								
1	Prior Year Carryover			26,111.40					
2a	Current Year Award	167,655.00	132,788.55	28,417.00	929,681.00				
2b	Transferability (NCLB)								
2c	Other Adjustments								
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	167,655.00	132,788.55	28,417.00	929,681.00				
3	Required Matching Funds/Other	-	-	-	-				
4	Total Available Award (sum lines 1, 2d, & 3)	167,655.00	132,788.55	54,528.40	929,681.00				

REVENUES

5	Revenue Deferred from Prior Year		-	8,270.40					
6	Cash Received in Current Year	153,233.00	0.30	-	929,681.00				
7	Contributed Matching Funds								
8	Total Available (sum lines 5, 6, & 7)	153,233.00	0.30	8,270.40	929,681.00				

EXPENDITURES

9	Donor-Authorized Expenditures	167,655.00	132,788.55	36,051.77	929,681.00				
10	Non Donor-Authorized Expenditures	-	15,148.04						
11	Total Expenditures (sum line 9 & 10)	167,655.00	147,936.59	36,051.77	929,681.00				
12	Amounts Included in Line 6 above for Prior Year Adjustments		-	-	-				

Calculation of Def Rev or A/P, &
A/R amts (line 8 minus line 9 plus
line 12)

13	a) Deferred Revenue	(14,422.00)	(132,788.25)	(27,781.37)	-				
	b) Accounts Payable	-	-	-	-				
	c) Accounts Receivable	14,422.00	132,788.25	27,781.37	-				

Unused Grant Award Calculation
(line 4 minus line 9)
If Carryover is allowed enter line
14 amt here

14		-	-	18,476.63	-				
15		-	-	-	-				

Reconciliation of Revenue (line 5
plus line 6 minus line 13a minus
line 13b plus line 13c)

16		167,655.00	132,788.55	36,051.77	929,681.00				
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**General Fund CAT FORM
2018-2019
McCabe Union Elementary School**

GJ19-00025 GJ19-00047(CNTB) GJ19-00028 GJ19-00078 (STRS On-Behalf)
GJ19-00048(AR) GJ19-00080(PERS On-Behalf)

ENTITLEMENT (REB)

Program Name Resource Code		Medi-Cal Billing Option 5640	CA Clean Jobs 6230	Energy 6300	Lottery Prop 20 6300	SELPA, Special Ed 6500	SELPA, Mental Health 6512	Classified PDBG 7311	Low-Performing BG 7510	Ongoing & Major Maint. 8150	RDA Facilities 9140
AWARD											
1	Prior Year Restricted Ending Balance	5,924.71	481,535.59								
2a	Current Year Award	-			92,040.80	315,773.15	60,377.56	9,990.00	115,885.00	114,633.65	-
2b	Other Adjustments				6,521.93						5.53
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	-	98,562.73	315,773.15	60,377.56	9,990.00	115,885.00	450,473.53	(5.53)
3	Required Matching Funds/Other	-	-	-	-					450,473.53	-
4	Total Available Award (sum lines 1, 2, & 3)	5,924.71	481,535.59		98,562.73	315,773.15	60,377.56	9,990.00	115,885.00	565,107.18	-

REVENUES

5	Cash Received in Current Year				65,435.65	315,773.15	60,377.56	9,990.00	57,305.00	450,473.53	
6	Amounts Included in Line 5 for Prior Year Adjustments										
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	33,127.08	-	-	-	58,580.00	-	-
7b	Non-Current Accounts Receivable	-	-	-							
7c	Current Accounts Receivable (7a-7b)	-	-	-	33,127.08	-	-	-	58,580.00	-	-
8	Contributed Matching Funds	-	-	-							
9	Total Available (sum of lines 5, 7c, & 8)	-	-	-	98,562.73	315,773.15	60,377.56	9,990.00	115,885.00	450,473.53	-

EXPENDITURES

10	Donor-Authorized Expenditures				98,562.73	315,773.15	60,377.56	3,915.42	-	341,998.62	
11	Non Donor-Authorized Expenditures										
12	Total Expenditures (line 10 plus line 11)	-	477,954.00		98,562.73	521,818.62	151,820.33	3,915.42	-	341,998.62	-

RESTRICTED ENDING BALANCE

13	Current Year (line 4 minus line 10)	5,924.71	3,581.59		-	-	-	6,074.58	115,885.00	223,108.56	-
				GJ19-00030	GJ19-00049	GJ19-00035	GJ19-00033	GJ19-00034	GJ19-00050		

General Fund CAT FORM

2018-2019

McCabe Union Elementary School

CAT FORM SUMMARY						
Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total
-	266,698.70	312,636.28	-	312,636.28	354,574.44	2,877,394.08
						Accounts Payable Total
						Revenues Total
						2,050,539.59

(Fund 01, Restricted Only - Input here 8000's)
(Fund 01, Restricted Only - Input here 1000-7000's)

2,050,539.59	Total Revenues
2,877,394.08	Total Expenditures
(826,854.49)	Difference

(826,854.49)	Difference
-	Deferred Rev.
312,636.28	Non Donor Authorized Expenditures
266,698.70	Accts. Rec.
-	Accts. Payable
(247,519.51)	Total

(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)

(247,519.51)	Total
602,093.95	Prior Year Rest. Ending Balance
354,574.44	Form 01 Restricted Ending Balance

354,574.44	CAT Restricted Ending Balance
354,574.44	Form 01 Restricted Ending Balance
-	Difference (should always balance to \$0)

NOTES:

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,778,284.16		8,778,284.16			9,015,813.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,352.32		1,352.32			1,339.71
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,339.71		1,339.71	1,339.71		1,339.71
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,339.71			1,339.71
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2018-19 Actual			2019-20 Budget		
1. Homeowners' Exemption (Object 8021)	20,037.06		20,037.06	20,037.00		20,037.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,089,045.10		2,089,045.10	2,089,046.00		2,089,046.00
5. Unsecured Roll Taxes (Object 8042)	211,223.60		211,223.60	211,224.00		211,224.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	16,360.59		16,360.59	16,361.00		16,361.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(546,216.00)		(546,216.00)	(546,216.00)		(546,216.00)
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)	65.11		65.11	61.00		61.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,790,515.46	0.00	1,790,515.46	1,790,513.00	0.00	1,790,513.00
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)	1,790,515.46	0.00	1,790,515.46	1,790,513.00	0.00	1,790,513.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			140,234.54			155,667.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			140,234.54			155,667.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,856,779.00		9,856,779.00	10,076,659.00		10,076,659.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1.00		1.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	9,856,780.00	0.00	9,856,780.00	10,076,659.00	0.00	10,076,659.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,207,439.14		14,207,439.14	13,397,696.00		13,397,696.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	67,385.67		67,385.67	45,500.00		45,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,778,284.16			9,015,813.03
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9907			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			9,015,813.03			9,362,921.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,790,515.46			1,790,513.00
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)			160,765.20			160,765.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,365,532.11			7,728,075.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,365,532.11			7,728,075.83
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])			43,633.95			32,436.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,834,149.41			1,822,949.30
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)			7,321,898.16			7,695,639.53
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,834,149.41			
b. State Subventions (Line D8)			7,321,898.16			
c. Less: Excluded Appropriations (Line C23)			140,234.54			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			9,015,813.03			

[illegible]

	-----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)	0.00	0.00	750,994.40	0.00	1,594,039.81	0.00	689,666.46	
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			56.00		56.00		762.00	
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	0.00	0.00	56.00	0.00	56.00	0.00	762.00	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
0001	Pre-Kindergarten	0.00	0.00	0.00			
1110	Regular Education, K-12	8,355,796.92	3,034,700.67	11,390,497.59			
3100	Alternative Schools	0.00	0.00	0.00			
3200	Continuation Schools	0.00	0.00	0.00			
3300	Independent Study Centers	0.00	0.00	0.00			
3400	Opportunity Schools	0.00	0.00	0.00			
3550	Community Day Schools	0.00	0.00	0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00			
3800	Career Technical Education	0.00	0.00	0.00			
4110	Regular Education, Adult	0.00	0.00	0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00			
4620	Adult Correctional Education	0.00	0.00	0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00			
4760	Bilingual	0.00	0.00	0.00			
4850	Migrant Education	0.00	0.00	0.00			
5000-5999	Special Education	875,584.54	0.00	875,584.54			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00			
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
-----	Food Services				0.00	0.00	0.00
-----	Enterprise					0.00	0.00
-----	Facilities Acquisition & Construction					651,399.60	651,399.60
-----	Other Outgo					201,347.46	201,347.46
Other Funds							
-----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	64,767.10		64,767.10
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
-----	Total General Fund and Charter Schools Funds Expenditures	9,231,381.46	3,034,700.67	12,266,082.13	1,496,999.21	852,747.06	14,615,828.40

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999 except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	8,155,230.12	0.00	5,463.86	0.00	195,102.94	0.00	0.00			0.00	0.00	8,355,796.92
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	356,673.18	0.00	0.00	0.00	412,807.19	106,104.17	0.00			0.00	0.00	875,584.54
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Other Goals												
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Total Direct Charged Costs	8,511,903.30	0.00	5,463.86	0.00	607,910.13	106,104.17	0.00	0.00	0.00	0.00	0.00	9,231,381.46

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	750,994.40	1,594,039.81	689,666.46	3,034,700.67
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		750,994.40	1,594,039.81	689,666.46	3,034,700.67

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

13 63180 0000000
Form PCR

Mccabe Union Elementary
Imperial County

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	561,007.41
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,340.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	888,160.29
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	38,491.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,496,999.21
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	9,231,381.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,034,700.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	12,266,082.13
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	554,685.67
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	554,685.67
D. Total Direct Charged and Allocated Costs (B3 + C5)		12,820,767.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.68%

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

13 63180 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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			651,399.60		651,399.60
Other Outgo (Objects 1000-7999)				201,347.46	201,347.46
Total Other Costs	0.00	0.00	651,399.60	201,347.46	852,747.06

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) 833,986.47
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) 10,272,926.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.12%

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)	837,022.29
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	38,491.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	9,340.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	129,436.03
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)	1,014,289.83
9. Carry-Forward Adjustment (Part IV, Line F)	177,374.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,191,663.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,511,903.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	756,458.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,002,166.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	561,007.41
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)	51,138.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	1,464,603.78
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	554,685.67
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)	12,901,962.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	7.86%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	9.24%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,014,289.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	130,731.38
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.5%) times Part III, Line B18); zero if negative	177,374.01
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	177,374.01
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	177,374.01

Approved indirect cost rate: 7.50%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	232,214.33		98,562.73	330,777.06
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)		232,214.33	0.00	98,562.73	330,777.06
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	232,214.33		98,562.73	330,777.06
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		232,214.33	0.00	98,562.73	330,777.06
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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.

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	14,615,828.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	351,643.36
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	811,651.18
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	67,155.05
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				878,806.23
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	94,327.50
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)				13,479,706.31

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)		1,339.32
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,064.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	12,349,493.61	9,154.89
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)	12,349,493.61	9,154.89
B. Required effort (Line A.2 times 90%)	11,114,544.25	8,239.40
C. Current year expenditures (Line I.E and Line II.B)	13,479,706.31	10,064.59
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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	315,025.36		315,025.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	94,568.26		94,568.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	197,683.50		197,683.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,612.17		9,612.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,695.25		258,695.25
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	94,568.26		94,568.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,368.33		53,368.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	147,936.59	0.00	147,936.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
										15,148.04
										132,788.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	315,025.36		315,025.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	144,315.17		144,315.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,612.17		9,612.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,695.25		258,695.25
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	727,647.95	0.00	727,647.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	727,647.95	0.00	727,647.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									15,148.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									15,148.04
	TOTAL COSTS									297,488.24
										312,636.28

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

2017-18 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)		0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	
0.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A Actual Expenditures (LE-CY Worksheet) FY 2018-19	Column B Actual Expenditures Comparison Year 2017-18	Column C Difference (A - B)
a. Total special education expenditures	875,584.54		
b. Less: Expenditures paid from federal sources	132,788.55		
c. Expenditures paid from state and local sources	742,795.99	642,017.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		642,017.10	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	742,795.99	642,017.10	100,778.89

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

	Actual FY 2018-19	Comparison Year 2017-2018	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	875,584.54		
b. Less: Expenditures paid from federal sources	132,788.55		
c. Expenditures paid from state and local sources	742,795.99	642,017.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		642,017.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	742,795.99	642,017.10	
d. Special education unduplicated pupil count	87	81	
e. Per capita state and local expenditures (A2c/A2d)	8,537.88	7,926.14	611.74

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-2018	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	312,636.28	255,011.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		255,011.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	312,636.28	255,011.01	57,625.27

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

	Actual FY 2018-19	Comparison Year 2017-2018	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	312,636.28	255,011.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		255,011.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	312,636.28	255,011.01	
b. Special education unduplicated pupil count	87	81	
c. Per capita local expenditures (B2a/B2b)	3,593.52	3,148.28	445.24

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

Elizabeth Goff
Contact Name

760-335-2202
Telephone Number

Director
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	492,834.00		492,834.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	80,007.00		80,007.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	186,340.00		186,340.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	15,214.00		15,214.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	71,429.00		71,429.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	845,824.00	0.00	845,824.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	845,824.00	0.00	845,824.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	492,834.00		492,834.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	144,424.00		144,424.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	15,214.00		15,214.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	50,972.00		50,972.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	703,444.00	0.00	703,444.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	703,444.00	0.00	703,444.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									9,591.00 713,035.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									9,591.00
										330,310.00
										339,901.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	315,025.36		315,025.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	94,568.26		94,568.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	197,683.50		197,683.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,612.17		9,612.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,695.25		258,695.25
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	875,584.54	0.00	875,584.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	875,584.54	0.00	875,584.54
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	94,568.26		94,568.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,368.33		53,368.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	147,936.59	0.00	147,936.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	147,936.59	0.00	147,936.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
										15,148.04
										132,788.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	315,025.36		315,025.36
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	144,315.17		144,315.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,612.17		9,612.17
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	258,695.25		258,695.25
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	727,647.95	0.00	727,647.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	727,647.95	0.00	727,647.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,148.04
	TOTAL COSTS									742,795.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,148.04
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									297,488.24
	TOTAL COSTS									312,636.28

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative) _____ 0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). _____		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative) _____ 0.00 (f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for
MOE calculation
Comparison year's expenditures, adjusted for MOE
calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
845,824.00		
132,789.00		
713,035.00	704,294.21	
	0.00	
	704,294.21	
	0.00	
	0.00	
713,035.00	704,294.21	8,740.79

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for
MOE calculation
Comparison year's expenditures, adjusted for MOE
calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
845,824.00		
132,789.00		
713,035.00	704,294.21	
	0.00	
	704,294.21	
	0.00	
	0.00	
713,035.00	704,294.21	
87	87	
8,195.80	8,095.34	100.46

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	339,901.00	312,636.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		312,636.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	339,901.00	312,636.28	27,264.72

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

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	339,901.00	312,636.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		312,636.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	339,901.00	312,636.28	
b. Special education unduplicated pupil count	87	87	
c. Per capita local expenditures (B2a/B2b)	3,906.91	3,593.52	313.39

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

Elizabeth Goff
Contact Name

760-335-2202
Telephone Number

Director
Title

liz.goff@muesd.net
Email Address

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Mccabe Union Elementary

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

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

EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.GO.BONDS.9661	6,907,266.95	6,907,266.95

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Mccabe Union Elementary

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

MCCABE UNION ELEMENTARY SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL

FISCAL YEAR: 2018-2019

Unaudited Actuals

	RES	OBJ	Budget	BEGINNING CASH	5,520,804.50	4,812,335.70	3,840,268.32	3,966,076.37	4,043,422.50	3,709,860.80	4,994,152.24	4,532,802.70	4,306,580.62	4,582,456.95	4,942,621.67	4,509,737.49	FISCAL YEAR TOTALS	ACCRUALS
State Aid - LCFF	0000	8011	8,260,844	402,288.00	402,288.00	724,118.00	724,118.00	724,118.00	724,118.00	1,200,583.00	724,118.00	693,604.00	693,604.00	693,604.00	693,604.00	594,797.00	8,260,844.00	0.00
State Aid-EPA	1400	8012	2,462,119			476,465.00				856,183.88			499,432.00			620,038.00	2,462,118.88	0.00
State Aid - Prior Year	0000	8018															3,499.00	0.00
Local Property Taxes	0000	8077	934,326			209,214.73							7,012.97			83,910.15	934,326.05	0.00
Other Non Revenue	0000	8077	0														0.00	0.00
TOTAL LCFF SOURCES			11,647,290	402,288.00	402,288.00	1,200,583.00	934,332.73	934,332.73	724,118.00	2,056,766.88	724,118.00	700,324.97	1,203,977.32	1,306,882.64	704,487.24	1,286,123.15	11,647,289.93	0.00
Special Education - IDEA	3310	8181	132,789												0.30	132,789.25	132,789.55	0.00
Title I, Part A	3010	8290	167,555								40,420.00					127,235.00	167,555.00	0.00
Title II, Part A	4035	8290	36,052													27,781.37	36,051.77	0.00
MEDICAL	5840	8290	0						8,270.40							0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			336,495	0.00	0.00	0.00	0.00	0.00	8,270.40	0.00	40,420.00	0.00	0.00	0.00	0.30	287,804.62	336,495.32	0.00
Lottery	1100	8560	232,214						4,013.13		68,628.60					74,053.44	232,214.33	0.00
Lottery (Prop 20)	6300	8560	98,583						6,921.93		30.10					76,180.38	98,583.73	0.00
Mandated Costs Reimburse	0000	8550	288,687							41,772.00	123,362.00					288,687.00	288,687.00	0.00
Prop 39	6230	8590	0													0.00	0.00	0.00
Assessment	0006	8590	5,039						1,275.00							5,039.00	5,039.00	0.00
Classified Block Grant	7311	8590	9,990								9,990.00					9,990.00	9,990.00	0.00
LP Students Block Grant	7510	8590	115,885							57,305.00						58,580.00	115,885.00	0.00
STRS-On Behalf	7690	8590	929,681													929,681.00	929,681.00	0.00
Special Ed. Mental Health	6512	8590	60,378						913.69							60,377.56	60,377.56	0.00
TOTAL STATE 8300-8599			1,740,437	0.00	0.00	0.00	42,061.74	42,061.74	12,725.75	99,077.00	203,010.70	0.00	101,359.48	3,764.00	17,400.13	1,740,436.62	1,740,436.62	0.00
Interest	0000	8660	67,386								13,537.24					24,472.12	67,386.67	0.00
Other Local	0000	8698	100,053	4,740.00		6,723.96	1,602.04	1,602.04	54.50		43,495.40		3,821.50		2,700.00	40,918.44	100,052.92	0.00
Special Education (SELPA)	6500	8792	315,773	14,451.00		25,612.00	25,612.00	25,612.00	25,612.00	26,012.00	25,012.00		25,793.00		25,793.00	53,639.15	315,773.15	0.00
Interagency Services	0000	8671	0													0.00	0.00	0.00
CRF	9140	8625	6							2.77						0.00	0.00	0.00
TOTAL OTHER LOCAL 8600-8799			483,217.27	19,191.00	14,851.00	32,335.96	42,279.43	42,279.43	26,066.50	26,014.77	83,044.84	25,610.58	29,414.50	35,882.42	28,495.76	119,030.71	483,217.83	0.00
Transfers in	0000	8919	509													508.56	508.56	0.00
TOTAL REVENUE			14,207,948	421,479	417,139	1,232,919	1,017,674	1,017,674	771,181	2,181,859	1,049,693	726,936	1,334,761	1,349,529	750,383	2,955,495	14,208,456	0
Certificated Salaries	1000	1000	5,647,443	455,263.96	462,659.18	1,406,544.34	1,406,544.34	1,406,544.34	468,935.20	455,796.82	458,372.34	0.00	459,614.35	462,071.03	459,614.35	470,724.39	5,647,543.02	0.00
Classified Salaries	2000	1000	1,989,444	171,068.55	145,051.91	178,313.41	197,910.51	197,910.51	184,751.01	151,668.62	170,977.87	172,873.51	179,226.26	161,740.07	188,879.13	186,983.24	1,989,444.09	0.00
Benefits	3000	3000	3,562,362	178,643.54	199,439.86	219,062.16	224,883.70	224,883.70	217,930.25	214,727.33	213,243.66	219,698.14	226,751.28	217,317.08	229,065.52	1,196,605.80	3,562,362.32	0.00
Supplies	4000	1,061,116	4,481.30	202,707.41	4,481.30	64,537.08	64,537.08	64,537.08	70,626.64	31,238.15	55,177.75	44,820.76	66,957.30	41,475.71	190,761.16	200,752.99	1,061,116.12	0.00
Services/Other Operating	5000	1,432,364	57,431.07	134,469.31	167,213.30	66,711.69	66,711.69	66,711.69	109,311.39	87,216.22	50,766.30	58,319.87	120,366.05	45,546.66	77,909.33	6,103.01	1,432,364.21	0.00
Capital Outlay	6000	811,651	0.00	143,419.60	14,196.00				0.00	0.00	0.00	0.00	8,113.00	160,251.58	485,671.00	811,651.18	0.00	0.00
Other Outgo	7000	134,192	5,067.00	5,067.00	5,067.00	9,120.00	9,120.00	9,120.00	9,120.00	9,120.00	9,120.00	9,083.00	9,083.00	9,083.00	9,083.00	42,128.41	134,192.41	0.00
Interfund Transfers Out	7618	67,155		0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00					2,155.05	67,155.05	0.00
TOTAL EXPENDITURES			14,616,828	771,955.42	1,292,809.27	1,122,149.28	1,015,712.20	1,015,712.20	1,060,574.49	950,767.14	1,476,657.92	973,993.29	1,070,111.25	1,097,485.13	1,189,392.12	2,591,121.89	14,616,828.40	0.00
Surplus (Deficit)			-407,881			110,769.68	0.00	0.00	1,231,091.51	1,231,091.51	4,532,802.70	745,943.41	284,650.05	252,043.93	364,372.97	364,372.97		
Accounts Receivable	9200	281,839		55,663.52	12.96	(3,536.19)	70,740.10	70,740.10	(111,810.06)	35,612.00					99.70	(368,480.42)	0.00	0.00
Due From Other Funds	9310	0															5,000.00	0.00
Revolving Cash	9330	5,000															0.00	0.00
Prepaid Expense	9510	-496,523		(413,665.90)	(56,411.07)	18,676.56	7,642.33	7,642.33	(23,397.40)	17,587.93	(34,284.96)	14,378.53	11,126.29	117,545.92	5,024.81	198,210.70	0.00	0.00
Accounts Payable	9520	0															0.00	0.00
Health & Welfare Holding	9524	0															0.00	0.00
Unemployment Holding	9525	0															0.00	0.00
Workers' Comp Holding	9526	0															0.00	0.00
OPEB Retiree Benefits	9530	0															0.00	0.00
Due to Other Funds	9810	0															0.00	0.00
Holding Accounts	9903	0															0.00	0.00
Unearned Revenue	9950	8,270														0.00	0.00	0.00
Audit Adjustment	9793	0															0.00	0.00
TOTAL ASSETS/LIABILITIES			-201,413	(357,932.38)	(96,398.11)	15,040.37	78,382.43	78,382.43	(44,367.36)	53,199.93	(34,284.96)	21,835.66	11,226.29	108,120.78	6,124.51	(190,278.72)	5,000.00	0.00
ENDING CASH				\$4,812,335.70	\$3,840,268.32	\$3,966,076.37	\$4,043,422.50	\$4,043,422.50	\$3,709,860.80	\$4,994,152.24	\$4,532,802.70	\$4,306,580.62	\$4,582,456.95	\$4,942,621.67	\$4,509,737.49	\$4,683,830.74		
CASH IN COUNTY TREASURY				\$4,812,335.70	\$3,840,268.32	\$3,966,076.37	\$4,043,422.50	\$4,043,422.50	\$3,709,860.80	\$4,994,152.24	\$4,532,802.70	\$4,306,580.62	\$4,582,456.95	\$4,942,621.67	\$4,509,737.49	\$4,683,830.74		

THE "BOTTOM LINE" SUMMARY
Beginning Fund Balance July 1st
Change in Fund Balance
Estimated Fund Balance June 30th

ASSET & LIABILITY SUMMARY AT YEAR-END
Cash @ 6/30 4,683,830.74
Accounts Receivable @ 6/30 390,421.42
Accounts Payable @ 6/30 (167,741.83)
Other Assets/Stores @ 6/30 0.00
Revolving Cash @ 6/30 5,000.00
Interfund / TRANS Cash Borrowing 6.00
Ending Fund Balance @ 6/30 4,911,510.33

SACALL FORM MYP (MANUALLY ENTER)
Beginning Fund Balance July 1st (Sect F - 1 (a)) 5,319,391.03
Net Increase (Decrease) in Fund (Section E) (407,881.70)
Ending Fund Balance, June 30th 4,911,510.33

**Will be off due to rounding in SACS, less than one dollar.

Revised Budget

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THE "BOTTOM LINE" SUMMARY		SACSCALL FORM MYP (MANUALLY ENTER)	
Beginning Fund Balance July 1st	4,911,510.33	Beginning Fund Balance July 1st (Sect F, 1 (a))	4,911,510.33
Change in Fund Balance	(1,073,181.00)	Net Increase (Decrease) in Fund (Section E)	(1,073,181.00)
Estimated Fund Balance June 30th	3,838,329.33	Ending Fund Balance, June 30th	3,838,329.33

****Will be off due to rounding in SACS, less than one dollar.**

ASSET & LIABILITY SUMMARY AT YEAR-END		SACSCALL FORM MYP (MANUALLY ENTER)	
Cash @ 6/30	3,597,004.87	Beginning Fund Balance July 1st (Sect F, 1 (a))	4,911,510.33
Accounts Receivable @ 6/30	236,244.46	Net Increase (Decrease) in Fund (Section E)	(1,073,181.00)
Accounts Payable @ 6/30	0.00	Ending Fund Balance, June 30th	3,838,329.33
Other Assets/Stores @ 6/30	0.00		
Revolving Cash @ 6/30	5,000.00		
Interfund / TRANS Cash Borrowing	0.00		
Ending Fund Balance @ 6/30	3,838,329.33		

LCFF Calculator Universal Assumptions				
McCabe Union Elementary (63180) - 18/19 Unaudited				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	10,279,414	10,485,014	10,799,901	11,101,954
Grade Span Adjustment	435,088	448,920	462,371	475,261
Supplemental Grant	841,088	841,476	842,193	865,745
Concentration Grant	-	-	-	-
Add-ons	91,699	91,699	91,699	91,699
Total Target	11,647,289	11,867,109	12,196,164	12,534,659
Transition Components:				
Target	\$ 11,647,289	\$ 11,867,109	\$ 12,196,164	\$ 12,534,659
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	10,928,164	11,518,719	11,518,719	11,518,719
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	719,125	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 11,647,289	\$ 11,867,109	\$ 12,196,164	\$ 12,534,659
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 7,784,379	\$ 8,029,427	\$ 8,358,482	\$ 8,696,977
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoryicals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,072,400	2,047,232	2,047,232	2,047,232
Local Revenue Sources:				
8021 to 8089 - Property Taxes	1,790,510	1,790,450	1,790,450	1,790,450
8096 - In-Lieu of Property Taxes	-	-	-	-
Property Taxes net of in-lieu	1,790,510	1,790,450	1,790,450	1,790,450
TOTAL FUNDING	\$ 11,647,289	\$ 11,867,109	\$ 12,196,164	\$ 12,534,659
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 11,647,289	\$ 11,867,109	\$ 12,196,164	\$ 12,534,659
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 2,072,400	\$ 2,047,232	\$ 2,047,232	\$ 2,047,232
8012 - EPA, Current Year Receipt	-	-	-	-
(P-2 plus Current Year Accrual)	2,072,400	2,047,232	2,047,232	2,047,232
8019 - EPA, Prior Year Adjustment	-	-	-	-
(P-A less Prior Year Accrual)	3,791	-	0	0
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	1,365	1,365	1,365	1,365
COE Enrollment	15	15	15	15
Total Enrollment	1,380	1,380	1,380	1,380
Unduplicated Pupil Count	513	513	513	513
COE Unduplicated Pupil Count	3	3	3	3
Total Unduplicated Pupil Count	516	516	516	516
Rolling %, Supplemental Grant	39.2500%	38.4800%	37.3900%	37.3900%
Rolling %, Concentration Grant	39.2500%	38.4800%	37.3900%	37.3900%
FUNDED ADA				
Adjusted Base Grant ADA	Prior Year	Current Year	Current Year	Current Year
Grades TK-3	560.68	560.45	560.45	560.45
Grades 4-6	464.07	450.93	450.93	450.93
Grades 7-8	331.43	328.33	328.33	328.33
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	1,356.18	1,339.71	1,339.71	1,339.71
Necessary Small School ADA	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	1356.18	1339.71	1339.71	1339.71
ACTUAL ADA (Current Year Only)				
Grades TK-3	560.45	560.45	560.45	560.45
Grades 4-6	450.93	450.93	450.93	450.93
Grades 7-8	328.33	328.33	328.33	328.33
Grades 9-12	-	-	-	-
Total Actual ADA	1,339.71	1,339.71	1,339.71	1,339.71
Funded Difference (Funded ADA less Actual ADA)	16.47	-	-	-
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen	\$ 841,088	\$ 841,476	\$ 842,193	\$ 865,745
Current year Percentage to Increase or Improve S	7.85%	7.70%	7.48%	7.48%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

McCabe Union Elementary (63180) - 18/19 Unaudited Actuals & 19/20 Revised B

8/12/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	3.16%	3.20%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)						
Less In-Lieu transfer	\$ 1,790,510	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450
Total Local Revenue	\$ 1,790,510	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450	\$ 1,790,450
Statewide 90th percentile rate	---	---	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties
and other special adjustments per the School District LCFF
Transition Calculation exhibit.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Floor Adjustments	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-
Funded Based on Target Formula	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPPLICATED PUPIL PERCENTAGE

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
District Enrollment	1,365	1,365	1,365	1,365	1,365	1,365
COE Enrollment	15	15	15	15	15	15
Total Enrollment	1,380	1,380	1,380	1,380	1,380	1,380
District Unduplicated Pupil Count	513	513	513	513	513	513
COE Unduplicated Pupil Count	3	3	3	3	3	3
Total Unduplicated Pupil Count	516	516	516	516	516	516
3-yr rolling percentage	37.39%	37.39%	37.39%	37.39%	37.39%	37.39%
Unduplicated Pupil Percentage (%)	39.25%	38.48%	37.39%	37.39%	37.39%	37.39%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
CURRENT YEAR ADA:						
Grades TK-3	552.36	552.36	552.36	552.36	552.36	552.36
Grades 4-6	446.93	446.93	446.93	446.93	446.93	446.93
Grades 7-8	324.80	324.80	324.80	324.80	324.80	324.80
Grades 9-12	-	-	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)	-	-	-	-	-	-
DISTRICT TOTAL	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09
County operated (Community School, Special Ed):						
Grades TK-3	8.09	8.09	8.09	8.09	8.09	8.09
Grades 4-6	4.00	4.00	4.00	4.00	4.00	4.00
Grades 7-8	3.53	3.53	3.53	3.53	3.53	3.53
Grades 9-12	-	-	-	-	-	-
COUNTY TOTAL	15.62	15.62	15.62	15.62	15.62	15.62

RATIO: District ADA to Enrollment
RATIO: County ADA to Enrollment
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)

LCFF ADA
ADA Guarantee - Prior Year

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades TK-3	552.59	552.36	552.36	552.36	552.36	552.36
Grades 4-6	460.07	446.93	446.93	446.93	446.93	446.93
Grades 7-8	327.90	324.80	324.80	324.80	324.80	324.80
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,340.56	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09
NSS	-	-	-	-	-	-
Combined Subtotal	1,340.56	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

McCabe Union Elementary (63180) - 18/19 Unaudited Actuals & 19/20 Revised B

8/12/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
ADA Guarantee - Current Year						
Grades TK-3	552.36	552.36	552.36	552.36	552.36	552.36
Grades 4-6	446.93	446.93	446.93	446.93	446.93	446.93
Grades 7-8	324.80	324.80	324.80	324.80	324.80	324.80
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09
NSS	-	-	-	-	-	-
Combined Subtotal	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09
Change in LCFF ADA	(16.47)	-	-	-	-	-
(excludes NSS ADA)	Decline	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA						
Grades TK-3	552.59	552.36	552.36	552.36	552.36	552.36
Grades 4-6	460.07	446.93	446.93	446.93	446.93	446.93
Grades 7-8	327.90	324.80	324.80	324.80	324.80	324.80
Grades 9-12	-	-	-	-	-	-
Subtotal	1,340.56	1,324.09	1,324.09	1,324.09	1,324.09	1,324.09
	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated						
Grades TK-3	8.09	8.09	8.09	8.09	8.09	8.09
Grades 4-6	4.00	4.00	4.00	4.00	4.00	4.00
Grades 7-8	3.53	3.53	3.53	3.53	3.53	3.53
Grades 9-12	-	-	-	-	-	-
Subtotal	15.62	15.62	15.62	15.62	15.62	15.62
Combined Total						
Grades TK-3	560.68	560.45	560.45	560.45	560.45	560.45
Grades 4-6	464.07	450.93	450.93	450.93	450.93	450.93
Grades 7-8	331.43	328.33	328.33	328.33	328.33	328.33
Grades 9-12	-	-	-	-	-	-
Total	1,356.18	1,339.71	1,339.71	1,339.71	1,339.71	1,339.71

LOCAL CONTROL FUNDING FORMULA

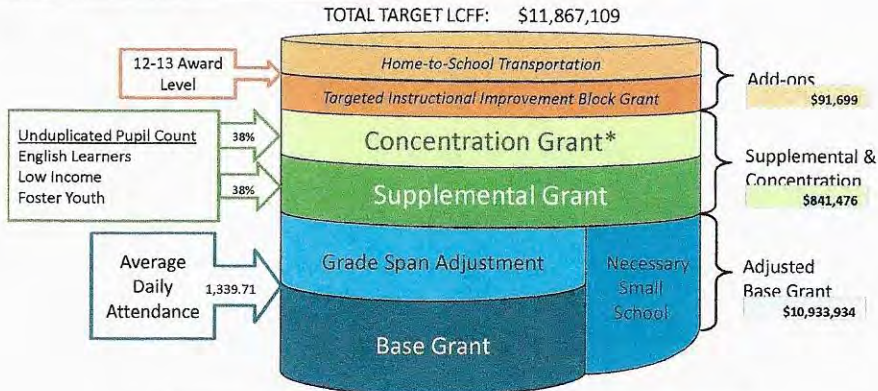
NOTE: Charts provided on the Graphs tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2019-20

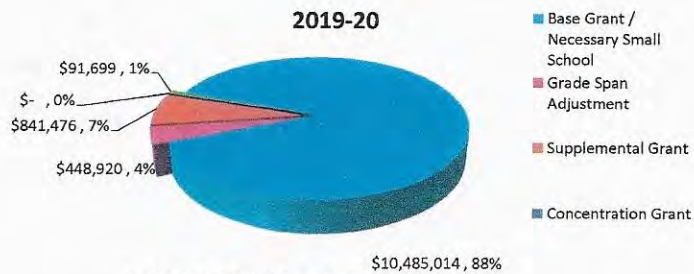
Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 10,485,014	1,339.71 ADA
Grade Span Adjustment	\$ 448,920	
Supplemental Grant	\$ 841,476	38%
Concentration Grant	\$ -	38%
Add-ons (TIIG & Transportation)	\$ 91,699	
Total	\$ 11,867,109	

Change the fiscal year here to update all of the charts and graphics on this page that only display a single fiscal year.



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding



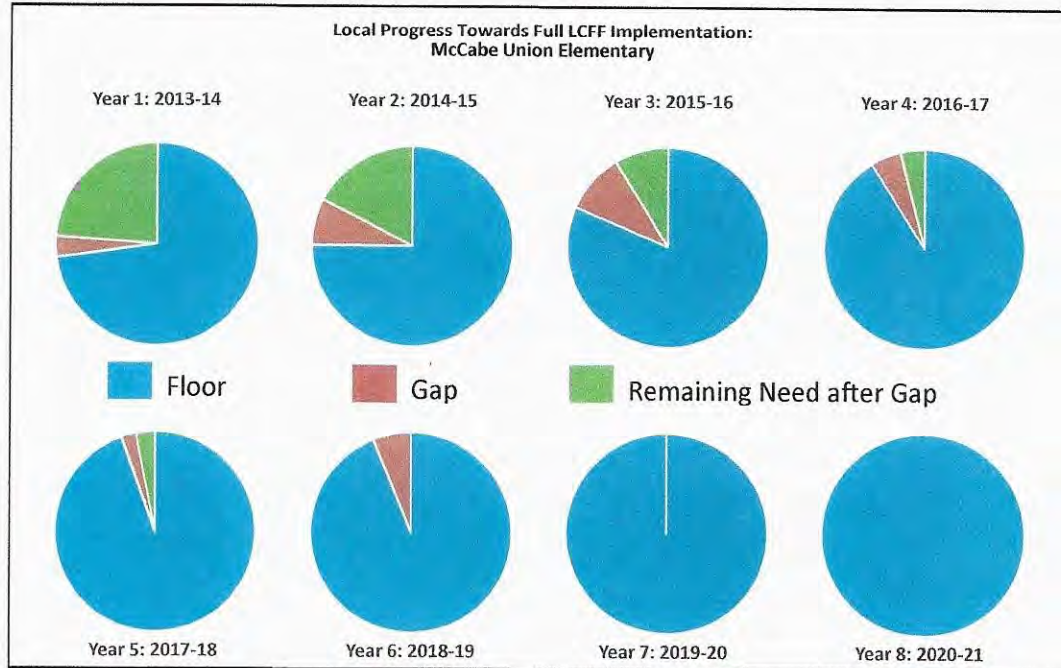
2019-20 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 10,933,934		
Supplemental & Concentration	\$ 841,476		
Revenue Limit / Necessary Small School		\$ 6,710,540	
Categoricals		\$ 968,601	
TIIG + Transp.	\$ 91,699	\$ 91,699	
PY Gap		\$ 3,747,879	
Target			\$ 11,867,109
			\$ -



LOCAL CONTROL FUNDING FORMULA

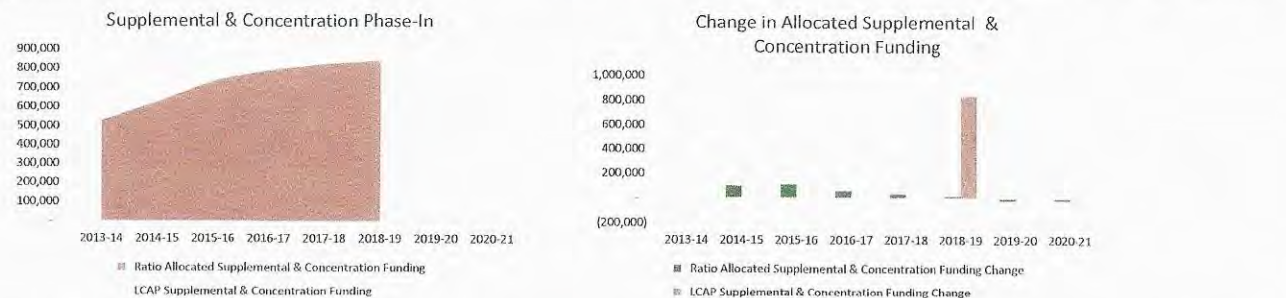
Summary of Funding							
	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19	Year 7 2019-20
Target	\$ 10,573,881	\$ 10,815,644	\$ 11,001,723	\$ 11,078,414	\$ 11,252,096	\$ 11,647,289	\$ 11,867,109
Floor	7,699,763	8,119,157	8,960,742	10,097,499	10,635,526	10,928,164	11,518,719
Remaining Need (before Gap)	2,874,118	2,696,487	2,040,981	980,915	616,570	719,125	348,390
Current Year Gap Funding	344,943	813,265	1,072,691	550,066	264,918	719,125	-
Remaining Need after Gap (informational only)	2,529,175	1,883,222	968,290	430,849	351,652	-	-



Ratio Allocation of Phase-In Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target	\$ 10,573,881	\$ 10,815,644	\$ 11,001,723	\$ 11,078,414	\$ 11,252,096	\$ 11,647,289	\$ 11,867,109
Less: add-ons (TIIG, Transp.)	91,699	91,699	91,699	91,699	91,699	91,699	91,699
Target less add-ons	\$ 10,482,182	\$ 10,723,945	\$ 10,910,024	\$ 10,986,715	\$ 11,160,397	\$ 11,555,590	\$ 11,775,410
Floor & Gap	\$ 8,044,706	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,518,719
Less: add-ons (TIIG, Transp.)	91,699	91,699	91,699	91,699	91,699	91,699	91,699
Floor & Gap less add-ons	\$ 7,953,007	\$ 8,840,723	\$ 9,941,734	\$ 10,555,866	\$ 10,808,745	\$ 11,555,590	\$ 11,427,020
Funding Ratio	75.87%	82.44%	91.12%	96.08%	96.85%	100.00%	97.04%
Target Funding	\$ 10,573,881	\$ 10,815,644	\$ 11,001,723	\$ 11,078,414	\$ 11,252,096	\$ 11,647,289	\$ 11,867,109
Adjusted Base Grant	9,786,188	9,964,084	10,103,371	10,164,414	10,309,455	10,714,502	10,933,934
Supplemental Funding	695,994	759,861	806,653	822,301	850,942	841,088	841,476
Concentration Funding	-	-	-	-	-	-	-
Add-ons (TIIG, Transp.)	91,699	91,699	91,699	91,699	91,699	91,699	91,699

Component Allocation During Phase-In							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Phase-in Funding	\$ 8,044,706	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,518,719
Ratio* Allocated Components:	75.87%	82.44%	91.12%	96.08%	96.85%	100.00%	97.04%
Adjusted Base Grant	\$ 7,424,945	\$ 8,214,300	\$ 9,206,673	\$ 9,765,812	\$ 9,984,615	\$ 10,714,502	\$ 10,610,440
Supplemental Funding	528,062	626,423	735,061	790,054	824,130	841,088	816,580
Concentration Funding	-	-	-	-	-	-	-
Add-ons (TIIG, Transp.)	91,699	91,699	91,699	91,699	91,699	91,699	91,699
Ratio Allocated Supplemental & Concentration Funding	528,062	626,423	735,061	790,054	824,130	841,088	816,580
Ratio Allocated Supplemental & Concentration Funding Change	-	98,360	108,638	54,393	34,076	16,958	(24,508)
LCAP Percentage to Increase or Improve Services Allocated Components:							
Adjusted Base Grant	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 10,806,201	\$ 10,677,243	
LCAP Supplemental & Concentration Funding	Per approved LCAP						
Add-ons (TIIG, Transp.)	91,699	91,699	91,699	91,699	91,699	91,699	91,699
LCAP Supplemental & Concentration Funding Change	-	-	-	-	-	841,088	388

*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated methodology is not intended to be used as an official basis.



If LCAP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Unduplicated Pupils Count students above general services is included on Step 2 of the LCAP calculation. **Tip:** Give the district credit for existing services it continues to provide in the LCAP calculation.

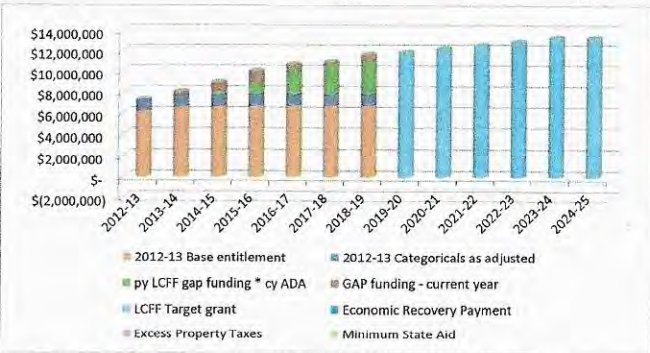
LOCAL CONTROL FUNDING FORMULA

		Minimum Proportionality Analysis					
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Base		\$ 8,932,422	\$ 9,993,433	\$ 10,647,565	\$ 10,900,444	\$ 10,806,201	\$ 11,025,633
S&C	Per Approved LCAP	\$ -	\$ -	\$ -	\$ -	\$ 841,088	\$ 841,476
Total		\$ 8,932,422	\$ 9,993,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109

Base vs Supplemental/Concentration Allocation



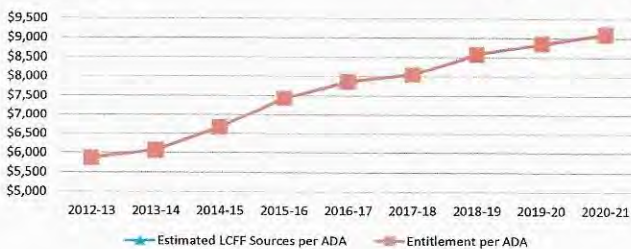
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,867,109
GAP funding - current year	\$ -	\$ 344,943	\$ 813,265	\$ 1,072,691	\$ 550,066	\$ 264,918	\$ 719,125	\$ -
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 348,617	\$ 1,166,059	\$ 2,254,730	\$ 2,801,272	\$ 3,074,826	\$ -
2012-13 Categoricals as adjusted	\$ 1,060,300	\$ 1,060,300	\$ 1,060,300	\$ 1,060,300	\$ 1,060,300	\$ 1,060,300	\$ 1,060,300	\$ -
2012-13 Base entitlement	\$ 6,235,543	\$ 6,639,463	\$ 6,710,240	\$ 6,734,383	\$ 6,782,469	\$ 6,773,954	\$ 6,793,038	\$ -
Total General Purpose Funding	\$ 7,295,843	\$ 8,044,706	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109
Calculator tab: Recap total LCFF Proof	\$ 7,295,843	\$ 8,044,706	\$ 8,932,422	\$ 9,993,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109
	TRUE	TRUE	TRUE	FALSE	TRUE	TRUE	TRUE	TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Funded ADA	1,244.88	1,325.52	1,339.65	1,344.47	1,354.07	1,352.37	1,356.18	1,339.71
Estimated LCFF Sources per ADA	\$ 5,860.68	\$ 6,069.09	\$ 6,667.73	\$ 7,432.99	\$ 7,863.38	\$ 8,060.25	\$ 8,588.31	\$ 8,857.97
Net Change per ADA		\$ 208.41	\$ 598.63	\$ 765.26	\$ 430.39	\$ 196.87	\$ 528.05	\$ 269.66
Net Percent Change		3.56%	9.86%	11.48%	5.79%	2.50%	6.55%	3.14%
Estimated LCFF Entitlement per ADA	\$ 5,860.68	\$ 6,069.09	\$ 6,667.73	\$ 7,432.99	\$ 7,863.38	\$ 8,060.25	\$ 8,588.31	\$ 8,857.97
Net Change per ADA		\$ 208.41	\$ 598.63	\$ 765.26	\$ 430.39	\$ 196.87	\$ 528.05	\$ 269.66
Net Percent Change		3.56%	9.86%	11.48%	5.79%	2.50%	6.55%	3.14%



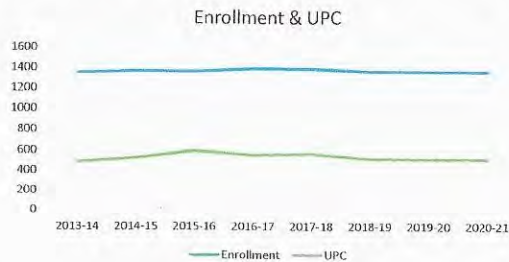
					Components of LCFF By Object Code				
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
8011 - State Aid	\$ 3,787,347	\$ 5,649,618	\$ 6,059,475	\$ 6,802,160	\$ 7,497,670	\$ 7,431,754	\$ 7,784,379	\$ 8,029,427	
8011 - Fair Share	-	-	-	-	-	-	-	-	
8311 & 8590 - Categoricals	1,060,300	-	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	1,341,671	1,402,450	1,796,125	1,745,630	1,688,445	1,757,603	2,072,400	2,047,232	
Local Revenue Sources:									
8021 to 8089 - Property Taxes net of in-lieu	1,106,525	992,638	1,076,822	1,445,643	1,461,450	1,711,087	1,790,510	1,790,450	
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-	-	
TOTAL FUNDING	\$ 7,295,843	\$ 8,044,706	\$ 8,932,422	\$ 9,993,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109	
8012 - EPA Receipts	\$ 1,336,637	\$ 1,394,735	\$ 1,801,946	\$ 1,738,845	\$ 1,692,852	\$ 1,763,118	\$ 2,076,191	\$ 2,047,232	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0	
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ (0)	



LCFF Entitlement
Excess Taxes
Minimum EPA
Proof Total all Sources

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
\$	7,295,843	\$ 8,044,706	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109
	-	-	-	-	-	-	(0)	0
\$	7,295,843	\$ 8,044,706	\$ 8,932,422	\$ 10,033,433	\$ 10,647,565	\$ 10,900,444	\$ 11,647,289	\$ 11,867,109
	TRUE	TRUE	TRUE	FALSE	TRUE	TRUE	TRUE	TRUE

	Student Summary						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1352	1368	1364	1389	1389	1365	1365
ADA	1,316.72	1,330.11	1,320.73	1,340.61	1,340.56	1,324.09	1,324.09
UPC	482	523	594	552	564	513	513
Single Year Calculated UPP (Informational only)	35.56%	38.13%	43.51%	39.73%	40.61%	37.39%	37.39%



Export Log
Period: Unaudited Actuals
Type of Export: Official

=====
LEA: 13-63180-0000000 McCabe Union Elementary

Official Check for LEA: 13-63180-0000000 is good

Export of USER General Ledger started at 9/5/2019 2:24:09 PM

OFFICIAL Header for LEA: 13-63180-0000000 McCabe Union Elementary
VERSION 2019.2.0

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 1: 396

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 2: 333

Export USER General Ledger completed at 9/5/2019 2:24:09 PM

Export of Supplementals (USER ELEMENTs) started at 9/5/2019 2:24:09 PM

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 3: 2300

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 4: 833

Export of Supplemental (USER ELEMENTs) completed at 9/5/2019 2:24:09 PM

Export of Explanations started at 9/5/2019 2:24:09 PM
No records to Export for Explanations.

Export of TRC Log started at 9/5/2019 2:24:09 PM

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 5: 83

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 6: 47

Export of TRC Log completed at 9/5/2019 2:24:09 PM

OFFICIAL END for LEA: 13-63180-0000000 McCabe Union Elementary

Exported to file: C:\SACS2019ALL\Official\13631800000000A.DAT

End of Official Export Process