

**UNAUDITED ACTUALS – 2018/19**  
**TABLE OF CONTENTS**

- Statement of Revenues, Expenditures and Fund Balance for all Funds
- School District Certification – Form CA
- Average Daily Attendance – Form A
- General Fund – Unrestricted and Restricted – Form 01
- Adult Education Fund – Form 11
- Child Development Fund – Form 12
- Cafeteria Special Revenue Fund – Form 13
- Deferred Maintenance Fund – Form 14
- Special Reserve Fund for Postemployment Benefits – Form 20
- Building Fund – Form 21
- Capital Facilities Fund – Form 25
- County School Facilities Fund – Form 35
- Special Reserve Fund – Form 40
- Bond Interest and Redemption Fund – Form 51
- Summary of Interfund Activities for All Funds – Form SIAA
- Schedule of Long Term Liabilities – Form DEBT
- Schedule of Capital Assets – Form ASSET
- Lottery Report – Form L
- General Fund – Current Expenses Formula/Min. Classroom Compensation – Form CEA
- Indirect Cost Rate Worksheet – Form ICR
- Program Cost Report – Form PCR & PCRAF
- Every Student Succeeds Act Maintenance of Effort Expenditures – Form ESMOE
- Special Education Maintenance of Effort – Report SEMA

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.01%
	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	\$196,570,342.91
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$196,570,342.91
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.02%

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 24, 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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Twin Rivers Unified School District  
Fiscal Services

General Fund  
Statement of Revenues, Expenditures and Fund Balance  
Unaudited Actuals  
2018-2019

Revenues:	Unrestricted	Restricted	Total Fund
LCFF Sources	\$ 278,379,247	\$ -	\$ 278,379,247
Federal	-	25,054,120	25,054,120
State	9,706,111	36,390,024	46,096,135
Local	8,196,097	11,674,548	19,870,645
Transfers from Other Funds	39,362	-	39,362
Other Sources	5,298,947	-	5,298,947
Contributions	(40,299,524)	40,299,524	-
<b>Total Revenue:</b>	<b>\$ 261,320,240</b>	<b>\$ 113,418,216</b>	<b>\$ 374,738,456</b>
Expenditures:			
Certificated Salaries	\$ 113,765,776	\$ 27,326,191	\$ 141,091,967
Classified Salaries	37,837,169	12,163,438	50,000,608
Employee Benefits	49,300,303	38,341,968	87,642,271
Books and Supplies	10,929,437	7,743,961	18,673,399
Operations and Services	25,800,994	20,151,081	45,952,075
Capital Outlay and Equipment	2,772,994	1,532,972	4,305,967
Other Outgo	2,691,930	1,447,819	4,139,749
Indirect Costs	(5,373,980)	3,743,882	(1,630,098)
Transfers to Other Funds	14,812,839	-	14,812,839
<b>Total Expenditures:</b>	<b>\$ 252,537,462</b>	<b>\$ 112,451,314</b>	<b>\$ 364,988,776</b>
<b>Net Increase/(Decrease) in Fund Balance:</b>	<b>\$ 8,782,778</b>	<b>\$ 966,902</b>	<b>\$ 9,749,680</b>
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 30,923,681	\$ 8,135,982	\$ 39,059,663
<b>Ending Fund Balance Before Reserves:</b>	<b>\$ 39,706,459</b>	<b>\$ 9,102,884</b>	<b>\$ 48,809,343</b>
Components of Ending Fund Balance:			
Nonspendable	\$ 1,556,151	\$ 798	\$ 1,556,949
Restricted	-	9,102,086	9,102,086
Assigned	16,606,547	-	16,606,547
Unassigned - Economic Uncertainties	19,000,000	-	19,000,000
<b>Unassigned (Available) Balance</b>	<b>\$ 2,543,761</b>	<b>\$ -</b>	<b>\$ 2,543,761</b>

Twin Rivers Unified School District  
Fiscal Services

Other Funds  
Statement of Revenues, Expenditures and Fund Balance  
Unaudited Actuals  
2018-2019

			SPECIAL RESERVE		
	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	POST-EMPLOYMENT BENEFITS	DEFERRED MAINTENANCE
Revenues	\$ 3,976,906	\$ 9,659,094	\$ 21,992,092	\$ 33,563	\$ 13,567,624
Expenditures	\$ 3,501,466	\$ 9,527,736	\$ 21,326,927	\$ -	\$ 12,688,533
Net Inc/(Dec) in Fund Balance	\$ 475,440	\$ 131,358	\$ 665,165	\$ 33,563	\$ 879,091
Beginning Fund Balance	\$ 1,134,482	\$ 793,307	\$ 2,151,035	\$ 1,494,065	\$ 7,972,610
Ending Fund Balance before Reserves	\$ 1,609,922	\$ 924,666	\$ 2,816,200	\$ 1,527,628	\$ 8,851,701
Componets of Ending Fund Balance:					
Nonspendable	\$ 364	\$ -	\$ 192,907	\$ -	\$ -
Restricted	\$ 1,410,566	\$ 924,666	\$ 2,623,293	\$ -	\$ -
Assigned	\$ 198,992	\$ -	\$ -	\$ 1,527,628	\$ 8,851,701
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	CAPITAL FACILITIES/ DEVELOPER FEES		COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
	BUILDING FUNDS				
Revenues	\$ 538,661	\$ 2,624,375	\$ 10,492,845	\$ 11,694,741	\$ 74,579,901
Expenditures	\$ 1,620,662	\$ 1,471,335	\$ 5,820,858	\$ 11,894,455	\$ 67,851,972
Net Inc/(Dec) in Fund Balance	\$ (1,082,001)	\$ 1,153,040	\$ 4,671,987	\$ (199,714)	\$ 6,727,929
Beginning Fund Balance	\$ 6,598,019	\$ 5,302,554	\$ 9,152,964	\$ 19,602,888	\$ 54,201,924
Ending Fund Balance before Reserves	\$ 5,516,018	\$ 6,455,594	\$ 13,824,951	\$ 19,403,174	\$ 60,929,853
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 193,271
Restricted	\$ 5,460,739	\$ 6,455,594	\$ 13,824,951	\$ 12,087,998	\$ 42,787,807
Assigned	\$ 55,279	\$ -	\$ -	\$ 7,315,176	\$ 17,948,776
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,105.47	22,012.43	22,333.92	21,803.00	21,803.00	21,803.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,105.47	22,012.43	22,333.92	21,803.00	21,803.00	21,803.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	35.52	36.96	36.96	35.00	35.00	35.00
b. Special Education-Special Day Class	73.82	73.05	73.81	70.00	70.00	70.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	109.34	110.01	110.77	105.00	105.00	105.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,214.81	22,122.44	22,444.69	21,908.00	21,908.00	21,908.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	2,146.18	2,137.48	2,146.18	2,161.00	2,161.00	2,161.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	2,146.18	2,137.48	2,146.18	2,161.00	2,161.00	2,161.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,146.18	2,137.48	2,146.18	2,161.00	2,161.00	2,161.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	278,379,246.59	0.00	278,379,246.59	281,251,277.00	0.00	281,251,277.00	1.0%
2) Federal Revenue		8100-8299	0.00	25,054,119.87	25,054,119.87	0.00	24,405,604.00	24,405,604.00	-2.6%
3) Other State Revenue		8300-8599	9,706,110.76	36,390,023.84	46,096,134.60	4,828,406.00	36,187,866.00	41,016,272.00	-11.0%
4) Other Local Revenue		8600-8799	8,196,096.71	11,674,548.11	19,870,644.82	3,178,719.00	0.00	3,178,719.00	-84.0%
5) TOTAL, REVENUES			296,281,454.06	73,118,691.82	369,400,145.88	289,258,402.00	60,593,470.00	349,851,872.00	-5.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	113,765,775.91	27,326,191.36	141,091,967.27	112,252,765.00	27,791,612.00	140,044,377.00	-0.7%
2) Classified Salaries		2000-2999	37,837,169.42	12,163,438.25	50,000,607.67	35,648,429.00	12,579,866.00	48,228,295.00	-3.5%
3) Employee Benefits		3000-3999	49,300,302.67	38,341,967.92	87,642,270.59	53,577,452.00	28,301,496.00	81,878,948.00	-6.6%
4) Books and Supplies		4000-4999	10,929,437.33	7,743,961.32	18,673,398.65	9,282,922.00	5,918,409.00	15,201,331.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	25,800,994.17	20,151,080.93	45,952,075.10	25,346,917.00	19,779,942.00	45,126,859.00	-1.8%
6) Capital Outlay		6000-6999	2,772,994.11	1,532,972.47	4,305,966.58	1,513,843.00	30,000.00	1,543,843.00	-64.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,691,930.10	1,447,819.00	4,139,749.10	2,757,723.00	5,419,669.00	8,177,392.00	97.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,373,980.34)	3,743,882.41	(1,630,097.93)	(5,419,245.00)	3,890,098.00	(1,529,147.00)	-6.2%
9) TOTAL, EXPENDITURES			237,724,623.37	112,451,313.66	350,175,937.03	234,960,806.00	103,711,092.00	338,671,898.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			58,556,830.69	(39,332,621.84)	19,224,208.85	54,297,596.00	(43,117,622.00)	11,179,974.00	-41.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,362.00	0.00	39,362.00	300,000.00	0.00	300,000.00	662.2%
b) Transfers Out		7600-7629	14,812,838.62	0.00	14,812,838.62	10,000,000.00	0.00	10,000,000.00	-32.5%
2) Other Sources/Uses									
a) Sources		8930-8979	5,298,947.33	0.00	5,298,947.33	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,299,523.89)	40,299,523.89	0.00	(43,117,622.00)	43,117,622.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,774,053.18)	40,299,523.89	(9,474,529.29)	(62,817,622.00)	43,117,622.00	(9,700,000.00)	2.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,782,777.51	966,902.05	9,749,679.56	1,479,974.00	0.00	1,479,974.00	-84.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,923,681.38	8,135,981.63	39,059,663.01	39,706,458.89	9,102,883.68	48,809,342.57	25.0%
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)			30,923,681.38	8,135,981.63	39,059,663.01	39,706,458.89	9,102,883.68	48,809,342.57	25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,923,681.38	8,135,981.63	39,059,663.01	39,706,458.89	9,102,883.68	48,809,342.57	25.0%
2) Ending Balance, June 30 (E + F1e)			39,706,458.89	9,102,883.68	48,809,342.57	41,186,432.89	9,102,883.68	50,289,316.57	3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	325,989.37	0.00	325,989.37	325,989.37	0.00	325,989.37	0.0%
Prepaid Items		9713	1,125,161.99	798.00	1,125,959.99	1,125,959.99	0.00	1,125,959.99	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,102,085.68	9,102,085.68	0.00	9,102,883.68	9,102,883.68	0.0%
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	16,606,547.10	0.00	16,606,547.10	16,606,547.10	0.00	16,606,547.10	0.0%
Site Base Allocation C/O	0000	9780	105,692.94		105,692.94			105,692.94	
Police Supplemental C/O	0000	9780	87,716.00		87,716.00			87,716.00	
Insurance - SIA Claim 18-2545 C/O	0000	9780	71,981.74		71,981.74			71,981.74	
Facilities/Rental Fee C/O	0000	9780	56,900.86		56,900.86			56,900.86	
Mandate Cost C/O	0000	9780	1,121,256.07		1,121,256.07			1,121,256.07	
JPA C/O	0000	9780	2,317.49		2,317.49			2,317.49	
Lost Library Books C/O	0000	9780	11,144.66		11,144.66			11,144.66	
Community Based Eng. Tutoring C/O	0000	9780	41,530.00		41,530.00			41,530.00	
ROC/P C/O	0000	9780	422,098.77		422,098.77			422,098.77	
Art & Music C/O	0000	9780	109,309.05		109,309.05			109,309.05	
Gate C/O	0000	9780	44,740.12		44,740.12			44,740.12	
Instructional Materials C/O	0000	9780	7,143,000.29		7,143,000.29			7,143,000.29	
Teacher Credentialing C/O	0000	9780	21,499.25		21,499.25			21,499.25	
CELDT C/O	0000	9780	180,361.78		180,361.78			180,361.78	
ASES Matching C/O	0000	9780	51,824.38		51,824.38			51,824.38	
Zayo Dark Fiber C/O	0000	9780	515,673.44		515,673.44			515,673.44	
LCFF Concentration - EL Focus C/O	0000	9780	217,788.39		217,788.39			217,788.39	
LCFF Supplemental C/O	0000	9780	254,490.21		254,490.21			254,490.21	
LCFF Supplemental - CCAA C/O	0000	9780	57,410.47		57,410.47			57,410.47	
LCFF Supplemental - Smythe K-6 C/O	0000	9780	165,820.41		165,820.41			165,820.41	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780	131,139.47		131,139.47			131,139.47	
LCFF Supplemental - Eastside WPCS C.	0000	9780	22,006.13		22,006.13			22,006.13	
LCFF Supplemental - Frontier WPCS C/	0000	9780	24,187.49		24,187.49			24,187.49	
LCFF Supplemental - Westside WPCS C	0000	9780	12,298.24		12,298.24			12,298.24	
LCFF Supplemental/Concentration C/O	0000	9780	734,359.45		734,359.45			734,359.45	
20/21 School Closures	0000	9780	2,500,000.00		2,500,000.00			2,500,000.00	
21/22 School Closures	0000	9780	2,500,000.00		2,500,000.00			2,500,000.00	
Site Base Allocation C/O	0000	9780				105,692.94		105,692.94	
Police Supplemental C/O	0000	9780				87,716.00		87,716.00	
Insurance - SIA Claim 18-2545 C/O	0000	9780				71,981.74		71,981.74	
Facilities/Rental Fee C/O	0000	9780				56,900.86		56,900.86	
Mandate Cost C/O	0000	9780				1,121,256.07		1,121,256.07	
JPA C/O	0000	9780				2,317.49		2,317.49	
Lost Library Books C/O	0000	9780				11,144.66		11,144.66	
Community Based Eng. Tutoring C/O	0000	9780				41,530.00		41,530.00	
ROC/P C/O	0000	9780				422,098.77		422,098.77	
Art & Music C/O	0000	9780				109,309.05		109,309.05	
Gate C/O	0000	9780				44,740.12		44,740.12	
Instructional Materials C/O	0000	9780				7,143,000.29		7,143,000.29	
Teacher Credentialing C/O	0000	9780				21,499.25		21,499.25	
CELDT C/O	0000	9780				180,361.78		180,361.78	
ASES Matching C/O	0000	9780				51,824.38		51,824.38	
Zayo Dark Fiber C/O	0000	9780				515,673.44		515,673.44	
LCFF Concentration - EL Focus C/O	0000	9780				217,788.39		217,788.39	
LCFF Supplemental C/O	0000	9780				254,490.21		254,490.21	
LCFF Supplemental - CCAA C/O	0000	9780				57,410.47		57,410.47	
LCFF Supplemental - Smythe K-6 C/O	0000	9780				165,820.41		165,820.41	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780				131,139.47		131,139.47	
LCFF Supplemental - Eastside WPCS C.	0000	9780				22,006.13		22,006.13	
LCFF Supplemental - Frontier WPCS C/	0000	9780				24,187.49		24,187.49	
LCFF Supplemental - Westside WPCS C	0000	9780				12,298.24		12,298.24	
LCFF Supplemental/Concentration C/O	0000	9780				734,359.45		734,359.45	
20/21 School Closures	0000	9780				2,500,000.00		2,500,000.00	
21/22 School Closures	0000	9780				2,500,000.00		2,500,000.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	19,000,000.00	0.00	19,000,000.00	19,000,000.00	0.00	19,000,000.00	0.0%
Unassigned/Unappropriated Amount		9790	2,543,760.43	0.00	2,543,760.43	4,022,936.43	0.00	4,022,936.43	58.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	57,401,293.67	4,215,583.80	61,616,877.37				
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	31,743.72	3,854.03	35,597.75				
c) In Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	985,992.23	0.00	985,992.23				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,992,783.02	11,100,543.97	13,093,326.99				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,236,309.71	70,309.58	2,306,619.29				
6) Stores		9320	325,989.37	0.00	325,989.37				
7) Prepaid Expenditures		9330	1,125,161.99	798.00	1,125,959.99				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			64,204,273.61	15,391,089.38	79,595,362.99				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	19,617,328.00	3,438,872.08	23,056,200.08				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,880,486.72	8,830.35	4,889,317.07				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,840,503.27	2,840,503.27				
6) TOTAL, LIABILITIES			24,497,814.72	6,288,205.70	30,786,020.42				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			39,706,458.89	9,102,883.68	48,809,342.57				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	194,871,970.00	0.00	194,871,970.00	210,723,985.00	0.00	210,723,985.00	8.1%
Education Protection Account State Aid - Current Year		8012	44,270,379.00	0.00	44,270,379.00	36,762,351.00	0.00	36,762,351.00	-17.0%
State Aid - Prior Years		8019	46,535.00	0.00	46,535.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	307,761.34	0.00	307,761.34	300,000.00	0.00	300,000.00	-2.5%
Timber Yield Tax		8022	9.58	0.00	9.58	0.00	0.00	0.00	-100.0%
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	30,142,714.94	0.00	30,142,714.94	29,300,000.00	0.00	29,300,000.00	-2.8%
Unsecured Roll Taxes		8042	1,099,886.72	0.00	1,099,886.72	1,100,000.00	0.00	1,100,000.00	0.0%
Prior Years' Taxes		8043	600,808.61	0.00	600,808.61	500,000.00	0.00	500,000.00	-16.8%
Supplemental Taxes		8044	1,294,695.18	0.00	1,294,695.18	1,300,000.00	0.00	1,300,000.00	0.4%
Education Revenue Augmentation Fund (ERAF)		8045	13,975,797.81	0.00	13,975,797.81	10,500,000.00	0.00	10,500,000.00	-24.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,875,470.02	0.00	1,875,470.02	500,000.00	0.00	500,000.00	-73.3%
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	14,758.99	0.00	14,758.99	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(7,379.50)	0.00	(7,379.50)	0.00	0.00	0.00	-100.0%
<b>Subtotal, LCFF Sources</b>			<b>288,493,407.69</b>	<b>0.00</b>	<b>288,493,407.69</b>	<b>290,986,336.00</b>	<b>0.00</b>	<b>290,986,336.00</b>	<b>0.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,896,380.00)		(1,896,380.00)	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	(8,217,781.10)	0.00	(8,217,781.10)	(7,838,679.00)	0.00	(7,838,679.00)	-4.6%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>278,379,246.59</b>	<b>0.00</b>	<b>278,379,246.59</b>	<b>281,251,277.00</b>	<b>0.00</b>	<b>281,251,277.00</b>	<b>1.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,839,783.80	5,839,783.80	0.00	5,543,938.00	5,543,938.00	-5.1%
Special Education Discretionary Grants		8182	0.00	474,433.63	474,433.63	0.00	486,759.00	486,759.00	2.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		14,580,571.36	14,580,571.36		13,904,508.00	13,904,508.00	-4.6%
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		1,836,243.80	1,836,243.80		1,438,381.00	1,438,381.00	-21.7%
Title III, Part A, Immigrant Student Program	4201	8290		41,856.04	41,856.04		125,508.00	125,508.00	199.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,209,412.86	1,209,412.86		1,023,319.00	1,023,319.00	-15.4%
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, 3160, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,								
Other NCLB / Every Student Succeeds Act	5630	8290		183,777.59	183,777.59		1,110,148.00	1,110,148.00	504.1%
Career and Technical Education	3500-3599	8290		421,906.98	421,906.98		363,612.00	363,612.00	-13.8%
All Other Federal Revenue	All Other	8290	0.00	466,133.81	466,133.81	0.00	409,431.00	409,431.00	-12.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>25,054,119.87</b>	<b>25,054,119.87</b>	<b>0.00</b>	<b>24,405,604.00</b>	<b>24,405,604.00</b>	<b>-2.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		14,816,765.00	14,816,765.00	New
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	5,449,185.00	0.00	5,449,185.00	1,006,438.00	0.00	1,006,438.00	-81.5%
Lottery - Unrestricted and Instructional Materials		8560	4,195,204.76	1,782,425.85	5,977,630.61	3,766,091.00	1,235,136.00	5,001,227.00	-16.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,330,286.54	4,330,286.54		4,151,197.00	4,151,197.00	-4.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		200,558.22	200,558.22		217,429.00	217,429.00	8.4%
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		2,013,049.79	2,013,049.79		0.00	0.00	-100.0%
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	61,721.00	28,063,703.44	28,125,424.44	55,877.00	15,767,339.00	15,823,216.00	-43.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,706,110.76</b>	<b>36,390,023.84</b>	<b>46,096,134.60</b>	<b>4,828,406.00</b>	<b>36,187,866.00</b>	<b>41,016,272.00</b>	<b>-11.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	69,312.45	0.00	69,312.45	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	236,110.38	0.00	236,110.38	142,770.00	0.00	142,770.00	-39.5%
Interest		8660	1,101,167.10	0.00	1,101,167.10	600,000.00	0.00	600,000.00	-45.5%
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	159,426.15	0.00	159,426.15	152,500.00	0.00	152,500.00	-4.3%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	7,379.50	0.00	7,379.50	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,728,169.02	1,122,883.11	4,851,052.13	100,500.00	0.00	100,500.00	-97.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	360,768.00	0.00	360,768.00	209,912.00	0.00	209,912.00	-41.8%
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		10,551,665.00	10,551,665.00		0.00	0.00	-100.0%
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	2,533,764.11	0.00	2,533,764.11	1,973,037.00	0.00	1,973,037.00	-22.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,196,096.71</b>	<b>11,674,548.11</b>	<b>19,870,644.82</b>	<b>3,178,719.00</b>	<b>0.00</b>	<b>3,178,719.00</b>	<b>-84.0%</b>
<b>TOTAL, REVENUES</b>			<b>296,281,454.06</b>	<b>73,118,691.82</b>	<b>369,400,145.88</b>	<b>289,258,402.00</b>	<b>60,593,470.00</b>	<b>349,851,872.00</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	91,913,188.93	19,837,805.47	111,750,994.40	90,089,476.00	19,964,117.00	110,053,593.00	-1.5%
Certificated Pupil Support Salaries		1200	6,624,704.22	5,594,818.63	12,219,522.85	6,572,512.00	5,627,181.00	12,199,693.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	14,447,818.59	772,986.01	15,220,804.60	14,463,943.00	988,717.00	15,452,660.00	1.5%
Other Certificated Salaries		1900	780,064.17	1,120,581.25	1,900,645.42	1,126,834.00	1,211,597.00	2,338,431.00	23.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>113,765,775.91</b>	<b>27,326,191.36</b>	<b>141,091,967.27</b>	<b>112,252,765.00</b>	<b>27,791,612.00</b>	<b>140,044,377.00</b>	<b>-0.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,478,958.57	6,706,871.65	8,185,830.22	1,299,962.00	7,199,182.00	8,499,144.00	3.8%
Classified Support Salaries		2200	15,154,766.32	3,278,455.71	18,433,222.03	14,178,171.00	3,157,570.00	17,335,741.00	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	4,745,203.58	416,817.32	5,162,020.90	4,686,053.00	385,807.00	5,071,860.00	-1.7%
Clerical, Technical and Office Salaries		2400	14,832,867.52	1,284,979.31	16,117,846.83	13,725,440.00	1,250,445.00	14,975,885.00	-7.1%
Other Classified Salaries		2900	1,625,373.43	476,314.26	2,101,687.69	1,758,803.00	586,862.00	2,345,665.00	11.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,837,169.42</b>	<b>12,163,438.25</b>	<b>50,000,607.67</b>	<b>35,648,429.00</b>	<b>12,579,866.00</b>	<b>48,228,295.00</b>	<b>-3.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	17,803,547.46	26,538,897.53	44,342,444.99	18,214,537.00	18,112,099.00	36,326,636.00	-18.1%
PERS		3201-3202	6,731,774.36	5,274,769.06	12,006,533.42	7,590,022.00	2,568,246.00	10,158,268.00	-15.4%
OASDI/Medicare/Alternative		3301-3302	4,211,752.62	1,254,839.32	5,466,591.94	4,225,667.00	1,345,465.00	5,571,132.00	1.9%
Health and Welfare Benefits		3401-3402	16,374,602.13	4,539,308.88	20,913,911.01	18,556,027.00	5,466,537.00	24,022,564.00	14.9%
Unemployment Insurance		3501-3502	131,667.92	19,850.18	151,518.10	134,359.00	20,041.00	154,400.00	1.9%
Workers' Compensation		3601-3602	2,612,991.85	679,252.95	3,292,244.80	2,386,549.00	659,462.00	3,046,011.00	-7.5%
OPEB, Allocated		3701-3702	1,319,668.23	0.00	1,319,668.23	2,055,734.00	0.00	2,055,734.00	55.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	114,298.10	35,060.00	149,358.10	414,557.00	129,646.00	544,203.00	264.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,300,302.67</b>	<b>38,341,967.92</b>	<b>87,642,270.59</b>	<b>53,577,452.00</b>	<b>28,301,496.00</b>	<b>81,878,948.00</b>	<b>-6.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	737,630.34	827,075.62	1,564,705.96	1,933,237.00	1,252,766.00	3,186,003.00	103.6%
Books and Other Reference Materials		4200	182,131.09	937,704.88	1,119,835.97	187,640.00	231,144.00	418,784.00	-62.6%
Materials and Supplies		4300	8,593,681.94	4,961,531.24	13,555,213.18	6,452,488.00	3,949,576.00	10,402,064.00	-23.3%
Noncapitalized Equipment		4400	1,415,993.96	1,017,649.58	2,433,643.54	709,557.00	484,923.00	1,194,480.00	-50.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,929,437.33</b>	<b>7,743,961.32</b>	<b>18,673,398.65</b>	<b>9,282,922.00</b>	<b>5,918,409.00</b>	<b>15,201,331.00</b>	<b>-18.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	314,166.44	13,897,750.07	14,211,916.51	416,000.00	11,151,865.00	11,567,865.00	-18.6%
Travel and Conferences		5200	414,637.37	555,982.01	970,619.38	633,376.00	578,107.00	1,211,483.00	24.8%
Dues and Memberships		5300	55,525.68	62,995.75	118,521.43	53,613.00	65,037.00	118,650.00	0.1%
Insurance		5400 - 5450	1,908,138.37	0.00	1,908,138.37	2,077,037.00	0.00	2,077,037.00	8.9%
Operations and Housekeeping Services		5500	6,909,729.52	0.00	6,909,729.52	7,008,538.00	0.00	7,008,638.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,394,029.58	1,315,792.65	4,709,822.23	1,594,723.00	2,124,224.00	3,718,947.00	-21.0%
Transfers of Direct Costs		5710	(389,419.80)	389,419.80	0.00	(371,646.00)	371,646.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(305,260.84)	0.00	(305,260.84)	(135,856.00)	0.00	(135,856.00)	-55.5%
Professional/Consulting Services and Operating Expenditures		5800	12,260,776.61	3,903,601.80	16,164,378.41	12,806,855.00	5,455,203.00	18,262,058.00	13.0%
Communications		5900	1,238,671.24	25,538.85	1,264,210.09	1,264,277.00	33,860.00	1,298,137.00	2.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,800,994.17</b>	<b>20,151,080.93</b>	<b>45,952,075.10</b>	<b>25,346,917.00</b>	<b>19,779,942.00</b>	<b>45,126,859.00</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	164,272.27	5,000.00	169,272.27	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	347,296.11	(2,700.00)	344,596.11	166,326.00	0.00	166,326.00	-51.7%
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	2,154,971.83	1,530,672.47	3,685,644.30	1,238,100.00	30,000.00	1,268,100.00	-65.6%
Equipment Replacement		6500	116,453.90	0.00	116,453.90	109,417.00	0.00	109,417.00	-6.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,772,994.11</b>	<b>1,532,972.47</b>	<b>4,305,966.58</b>	<b>1,513,843.00</b>	<b>30,000.00</b>	<b>1,543,843.00</b>	<b>-64.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	(3.00)	25,267.00	25,264.00	0.00	45,000.00	45,000.00	78.1%
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	532,100.00	1,006,415.00	1,538,515.00	608,250.00	4,994,669.00	5,600,919.00	264.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	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	416,137.00	416,137.00	0.00	380,000.00	380,000.00	-8.7%
Debt Service									
Debt Service - Interest		7438	31,224.80	0.00	31,224.80	228,219.00	0.00	228,219.00	630.9%
Other Debt Service - Principal		7439	2,128,608.30	0.00	2,128,608.30	1,923,254.00	0.00	1,923,254.00	-9.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,691,930.10</b>	<b>1,447,819.00</b>	<b>4,139,749.10</b>	<b>2,757,723.00</b>	<b>5,419,669.00</b>	<b>8,177,392.00</b>	<b>97.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,743,882.41)	3,743,882.41	0.00	(3,890,098.00)	3,890,098.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,630,097.93)	0.00	(1,630,097.93)	(1,529,147.00)	0.00	(1,529,147.00)	-6.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,373,980.34)</b>	<b>3,743,882.41</b>	<b>(1,630,097.93)</b>	<b>(5,419,245.00)</b>	<b>3,890,098.00</b>	<b>(1,529,147.00)</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>237,724,623.37</b>	<b>112,451,313.66</b>	<b>350,175,937.03</b>	<b>234,960,806.00</b>	<b>103,711,092.00</b>	<b>338,671,898.00</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	39,362.00	0.00	39,362.00	300,000.00	0.00	300,000.00	662.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>39,362.00</b>	<b>0.00</b>	<b>39,362.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>662.2%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	12,838.62	0.00	12,838.62	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,800,000.00	0.00	14,800,000.00	10,000,000.00	0.00	10,000,000.00	-32.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>14,812,838.62</b>	<b>0.00</b>	<b>14,812,838.62</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>-32.5%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	5,298,947.33	0.00	5,298,947.33	0.00	0.00	0.00	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>5,298,947.33</b>	<b>0.00</b>	<b>5,298,947.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(40,295,375.48)	40,295,375.48	0.00	(43,117,622.00)	43,117,622.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(4,148.41)	4,148.41	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(40,299,523.89)</b>	<b>40,299,523.89</b>	<b>0.00</b>	<b>(43,117,622.00)</b>	<b>43,117,622.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(49,774,053.18)</b>	<b>40,299,523.89</b>	<b>(9,474,529.29)</b>	<b>(52,817,622.00)</b>	<b>43,117,622.00</b>	<b>(9,700,000.00)</b>	<b>2.4%</b>

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
5640	Medi-Cal Billing Option	890,497.98	890,497.98
6300	Lottery: Instructional Materials	6,873,535.71	6,873,535.71
6512	Special Ed: Mental Health Services	323,214.37	323,214.37
7311	Classified School Employee Professional Development Block Grant	206,141.17	206,939.17
7510	Low-Performing Students Block Grant	549,160.50	549,160.50
9010	Other Restricted Local	259,535.95	259,535.95
<b>Total, Restricted Balance</b>		<b>9,102,085.68</b>	<b>9,102,883.68</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	552,852.66	467,490.00	-15.4%
3) Other State Revenue		8300-8599	3,410,899.00	3,208,819.00	-5.9%
4) Other Local Revenue		8600-8799	13,154.28	0.00	-100.0%
5) TOTAL, REVENUES			3,976,905.94	3,676,309.00	-7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,060,655.76	1,167,478.00	10.1%
2) Classified Salaries		2000-2999	733,682.98	688,886.00	-6.1%
3) Employee Benefits		3000-3999	837,289.09	812,851.00	-2.9%
4) Books and Supplies		4000-4999	45,283.22	157,209.00	247.2%
5) Services and Other Operating Expenditures		5000-5999	374,036.16	380,986.00	1.9%
6) Capital Outlay		6000-6999	14,659.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,859.16	168,899.00	24.3%
9) TOTAL, EXPENDITURES			3,201,465.76	3,376,309.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			775,440.18	300,000.00	-61.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			475,440.18	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,134,481.77	1,609,921.95	41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,134,481.77	1,609,921.95	41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,134,481.77	1,609,921.95	41.9%
2) Ending Balance, June 30 (E + F1e)			1,609,921.95	1,609,921.95	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	364.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,410,566.01	1,410,930.01	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	198,991.94	198,991.94	0.0%
Adult Education	0000	9780	198,991.94		
Adult Education	0000	9780		198,991.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	799,249.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,308.73		
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	928,326.37		
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	364.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,735,248.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	61,117.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	64,209.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			125,326.59		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,609,921.95		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	552,852.66	467,490.00	-15.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>552,852.66</b>	<b>467,490.00</b>	<b>-15.4%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,841,169.00	2,957,790.00	4.1%
All Other State Revenue	All Other	8590	569,730.00	251,029.00	-55.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,410,899.00</b>	<b>3,208,819.00</b>	<b>-5.9%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,024.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	30.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,100.28	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,154.28	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,976,905.94	3,676,309.00	-7.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	628,731.77	728,356.00	15.8%
Certificated Pupil Support Salaries		1200	290,657.17	314,841.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	141,266.82	124,281.00	-12.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,060,655.76</b>	<b>1,167,478.00</b>	<b>10.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	91,935.19	45,542.00	-50.5%
Classified Support Salaries		2200	53,480.89	39,048.00	-27.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	409,198.49	440,314.00	7.6%
Other Classified Salaries		2900	179,068.41	163,982.00	-8.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>733,682.98</b>	<b>688,886.00</b>	<b>-6.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	340,216.05	295,362.00	-13.2%
PERS		3201-3202	167,609.63	142,828.00	-14.8%
OASDI/Medicare/Alternative		3301-3302	66,450.36	68,408.00	2.9%
Health and Welfare Benefits		3401-3402	231,304.45	272,010.00	17.6%
Unemployment Insurance		3501-3502	897.01	887.00	-1.1%
Workers' Compensation		3601-3602	30,811.59	29,456.00	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	3,900.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>837,289.09</b>	<b>812,851.00</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,262.65	0.00	-100.0%
Materials and Supplies		4300	30,626.88	157,209.00	413.3%
Noncapitalized Equipment		4400	8,393.69	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,283.22</b>	<b>157,209.00</b>	<b>247.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,904.41	18,000.00	-51.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,642.14	70,000.00	-16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,674.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	93,888.12	113,760.00	21.2%
Professional/Consulting Services and Operating Expenditures		5800	150,272.31	179,226.00	19.3%
Communications		5900	654.23	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>374,036.16</b>	<b>380,986.00</b>	<b>1.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,659.39	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,659.39</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	135,859.16	168,899.00	24.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			135,859.16	168,899.00	24.3%
<b>TOTAL, EXPENDITURES</b>			3,201,465.76	3,376,309.00	5.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			300,000.00	300,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6391	Adult Education Program	1,410,184.66	1,410,548.66
9010	Other Restricted Local	381.35	381.35
Total, Restricted Balance		<u>1,410,566.01</u>	<u>1,410,930.01</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,386,973.23	2,115,256.00	-11.4%
3) Other State Revenue		8300-8599	6,519,996.13	5,981,224.00	-8.3%
4) Other Local Revenue		8600-8799	739,285.99	934,117.00	26.4%
5) TOTAL, REVENUES			9,646,255.35	9,030,597.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,049,187.75	3,318,875.00	8.8%
2) Classified Salaries		2000-2999	2,170,725.64	2,269,611.00	4.6%
3) Employee Benefits		3000-3999	2,604,817.67	2,855,607.00	9.6%
4) Books and Supplies		4000-4999	483,548.00	67,510.00	-86.0%
5) Services and Other Operating Expenditures		5000-5999	675,079.82	135,793.00	-79.9%
6) Capital Outlay		6000-6999	72,654.66	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	471,722.20	383,201.00	-18.8%
9) TOTAL, EXPENDITURES			9,527,735.74	9,030,597.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			118,519.61	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,838.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,838.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			131,358.23	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	793,307.34	924,665.57	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			793,307.34	924,665.57	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			793,307.34	924,665.57	16.6%
2) Ending Balance, June 30 (E + F1e)			924,665.57	924,665.57	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			924,665.57	924,665.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	494,598.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,031.55		
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	1,042,720.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,618.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,556,968.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	312,238.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	163,693.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	156,370.36		
6) TOTAL, LIABILITIES			632,302.88		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			924,665.57		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,386,973.23	2,115,256.00	-11.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,386,973.23</b>	<b>2,115,256.00</b>	<b>-11.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,668,138.31	5,692,447.00	0.4%
All Other State Revenue	All Other	8590	851,857.82	288,777.00	-66.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,519,996.13</b>	<b>5,981,224.00</b>	<b>-8.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	24,076.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	144,482.47	110,245.00	-23.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	570,727.52	823,872.00	44.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>739,285.99</b>	<b>934,117.00</b>	<b>26.4%</b>
<b>TOTAL, REVENUES</b>			<b>9,646,255.35</b>	<b>9,030,597.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,509,618.19	2,786,025.00	11.0%
Certificated Pupil Support Salaries		1200	162,114.13	155,617.00	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,909.82	267,870.00	0.0%
Other Certificated Salaries		1900	109,545.61	109,363.00	-0.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,049,187.75</b>	<b>3,318,875.00</b>	<b>8.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,435,865.79	1,594,819.00	11.1%
Classified Support Salaries		2200	268,205.83	247,641.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	466,654.02	427,151.00	-8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,170,725.64</b>	<b>2,269,611.00</b>	<b>4.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	692,297.36	685,862.00	-0.9%
PERS		3201-3202	658,493.34	583,628.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	230,756.75	250,383.00	8.5%
Health and Welfare Benefits		3401-3402	923,400.97	1,192,215.00	29.1%
Unemployment Insurance		3501-3502	2,614.27	2,614.00	0.0%
Workers' Compensation		3601-3602	89,654.98	87,011.00	-2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,600.00	53,894.00	609.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,604,817.67</b>	<b>2,855,607.00</b>	<b>9.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	423,001.20	67,510.00	-84.0%
Noncapitalized Equipment		4400	60,546.80	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>483,548.00</b>	<b>67,510.00</b>	<b>-86.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	48,969.72	24,052.00	-50.9%
Dues and Memberships		5300	1,300.00	0.00	-100.0%
Insurance		5400-5450	1,776.32	0.00	-100.0%
Operations and Housekeeping Services		5500	26,075.82	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,064.02	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	210,885.96	20,100.00	-90.5%
Professional/Consulting Services and Operating Expenditures		5800	371,984.16	90,241.00	-75.7%
Communications		5900	5,023.82	1,400.00	-72.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>675,079.82</b>	<b>135,793.00</b>	<b>-79.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,678.42	0.00	-100.0%
Equipment		6400	39,476.24	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>72,654.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	471,722.20	383,201.00	-18.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>471,722.20</b>	<b>383,201.00</b>	<b>-18.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,527,735.74</b>	<b>9,030,597.00</b>	<b>-5.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	12,838.62	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,838.62	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,838.62	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6130	Child Development: Center-Based Reserve Account	923,525.95	923,525.95
9010	Other Restricted Local	1,139.62	1,139.62
Total, Restricted Balance		<u>924,665.57</u>	<u>924,665.57</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,227,634.67	18,791,000.00	-7.1%
3) Other State Revenue		8300-8599	1,656,660.88	1,430,000.00	-13.7%
4) Other Local Revenue		8600-8799	107,796.15	159,000.00	47.5%
5) TOTAL, REVENUES			21,992,091.70	20,380,000.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,713,955.26	6,881,266.00	2.5%
3) Employee Benefits		3000-3999	3,147,284.04	2,924,252.00	-7.1%
4) Books and Supplies		4000-4999	10,012,794.47	8,934,033.00	-10.8%
5) Services and Other Operating Expenditures		5000-5999	417,259.10	343,404.00	-17.7%
6) Capital Outlay		6000-6999	13,117.49	15,000.00	14.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	24,657.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,022,516.57	977,047.00	-4.4%
9) TOTAL, EXPENDITURES			21,326,926.93	20,099,659.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			665,164.77	280,341.00	-57.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			665,164.77	280,341.00	-57.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,151,035.15	2,816,199.92	30.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,151,035.15	2,816,199.92	30.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,151,035.15	2,816,199.92	30.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	192,907.40	192,907.40	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,623,292.52	2,903,633.52	10.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	528,949.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,308.10		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,267,828.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,935.58		
6) Stores		9320	192,907.40		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,993,928.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	133,577.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,044,151.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,177,728.68		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,816,199.92		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	19,199,289.82	18,791,000.00	-2.1%
Donated Food Commodities		8221	1,007,177.58	0.00	-100.0%
All Other Federal Revenue		8290	21,167.27	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,227,634.67</b>	<b>18,791,000.00</b>	<b>-7.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,273,056.88	1,430,000.00	12.3%
All Other State Revenue		8590	383,604.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,656,660.88</b>	<b>1,430,000.00</b>	<b>-13.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	94,861.33	124,000.00	30.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(36,112.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49,046.82	35,000.00	-28.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>107,796.15</b>	<b>159,000.00</b>	<b>47.5%</b>
<b>TOTAL, REVENUES</b>			<b>21,992,091.70</b>	<b>20,380,000.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,593,839.06	5,799,535.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	697,886.38	738,334.00	5.8%
Clerical, Technical and Office Salaries		2400	408,191.32	331,397.00	-18.8%
Other Classified Salaries		2900	14,038.50	12,000.00	-14.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			6,713,955.26	6,881,266.00	2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,488,710.80	1,153,464.00	-22.5%
OASDI/Medicare/Alternative		3301-3302	475,117.05	494,156.00	4.0%
Health and Welfare Benefits		3401-3402	1,054,112.18	1,150,000.00	9.1%
Unemployment Insurance		3501-3502	3,354.36	3,757.00	12.0%
Workers' Compensation		3601-3602	115,289.65	110,855.00	-3.8%
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	10,700.00	12,020.00	12.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,147,284.04	2,924,252.00	-7.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	739,158.32	558,179.00	-24.5%
Noncapitalized Equipment		4400	61,749.81	58,500.00	-5.3%
Food		4700	9,211,886.34	8,317,354.00	-9.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,012,794.47	8,934,033.00	-10.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,735.02	3,458.00	-27.0%
Dues and Memberships		5300	410.00	500.00	22.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,933.14	42,000.00	-58.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,138.25	200,000.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	486.76	1,996.00	310.1%
Professional/Consulting Services and Operating Expenditures		5800	114,484.32	95,450.00	-16.6%
Communications		5900	9,071.61	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>417,259.10</b>	<b>343,404.00</b>	<b>-17.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,117.49	10,000.00	-23.8%
Equipment Replacement		6500	0.00	5,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,117.49</b>	<b>15,000.00</b>	<b>14.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	24,657.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>24,657.00</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,022,516.57	977,047.00	-4.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,022,516.57</b>	<b>977,047.00</b>	<b>-4.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,326,926.93</b>	<b>20,099,659.00</b>	<b>-5.8%</b>

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

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,689,623.09	1,840,350.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	905,810.65	1,035,424.65
9010	Other Restricted Local	27,858.78	27,858.78
<b>Total, Restricted Balance</b>		<b>2,623,292.52</b>	<b>2,903,633.52</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	171,244.00	58,500.00	-65.8%
5) TOTAL, REVENUES			2,067,624.00	1,954,880.00	-5.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,174.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,444,688.31	506,940.00	-64.9%
6) Capital Outlay		6000-6999	4,812,134.98	11,726,560.00	143.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,398,377.45	12,354,880.00	93.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,330,753.45)	(10,400,000.00)	140.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,500,000.00	10,000,000.00	-13.0%
b) Transfers Out		7600-7629	6,290,155.94	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,209,844.06	10,000,000.00	91.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			879,090.61	(400,000.00)	-145.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,972,610.37	8,851,700.98	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,972,610.37	8,851,700.98	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,972,610.37	8,851,700.98	11.0%
2) Ending Balance, June 30 (E + F1e)			8,851,700.98	8,451,700.98	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,851,700.98	8,451,700.98	-4.5%
Deferred Maintenance	0000	9780	8,851,700.98		
Deferred Maintenance	0000	9780		8,451,700.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,763,992.78		
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	93,207.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,336,330.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,193,529.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	783,349.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,558,479.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,341,828.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,851,700.98		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,896,380.00</b>	<b>1,896,380.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	152,284.00	58,500.00	-61.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,960.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>171,244.00</b>	<b>58,500.00</b>	<b>-65.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,067,624.00</b>	<b>1,954,880.00</b>	<b>-5.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,365.99	0.00	-100.0%
Noncapitalized Equipment		4400	808.17	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,174.16</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,301,913.15	506,940.00	-61.1%
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	142,775.16	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,444,688.31</b>	<b>506,940.00</b>	<b>-64.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,467,427.61	100,000.00	-93.2%
Buildings and Improvements of Buildings		6200	3,324,415.03	11,626,560.00	249.7%
Equipment		6400	20,292.34	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,812,134.98</b>	<b>11,726,560.00</b>	<b>143.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	13,096.20	8,707.00	-33.5%
Other Debt Service - Principal		7439	108,283.80	112,673.00	4.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>121,380.00</b>	<b>121,380.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,398,377.45</b>	<b>12,354,880.00</b>	<b>93.1%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	11,500,000.00	10,000,000.00	-13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,500,000.00	10,000,000.00	-13.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	6,290,155.94	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,290,155.94	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,209,844.06	10,000,000.00	91.9%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,563.00	30,000.00	-10.6%
5) TOTAL REVENUES			33,563.00	30,000.00	-10.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			33,563.00	30,000.00	-10.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			33,563.00	30,000.00	-10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,494,064.90	1,527,627.90	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,494,064.90	1,527,627.90	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,494,064.90	1,527,627.90	2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,527,627.90	1,557,627.90	2.0%
OPEB Liability	0000	9780	1,527,627.90		
OPEB Liability	0000	9780		1,557,627.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,508,931.90		
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	18,696.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,527,627.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,527,627.90		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	33,563.00	30,000.00	-10.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>33,563.00</b>	<b>30,000.00</b>	<b>-10.6%</b>
<b>TOTAL, REVENUES</b>			<b>33,563.00</b>	<b>30,000.00</b>	<b>-10.6%</b>

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

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	238,661.32	209,632.00	-12.2%
5) TOTAL, REVENUES			238,661.32	209,632.00	-12.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	752.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	12,817.92	11,467.00	-10.5%
6) Capital Outlay		6000-6999	52,530.09	121,670.00	131.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,515,200.00	1,515,200.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,581,300.06	1,648,337.00	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,342,638.74)	(1,438,705.00)	7.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	39,362.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			260,638.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,082,000.74)	(1,438,705.00)	33.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,598,018.98	5,516,018.24	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,598,018.98	5,516,018.24	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,598,018.98	5,516,018.24	-16.4%
2) Ending Balance, June 30 (E + F1e)			5,516,018.24	4,077,313.24	-26.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,460,739.12	4,053,501.12	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,279.12	23,812.12	-56.9%
Future Projects	0000	9780	55,279.12		
Future Projects	0000	9780		23,812.12	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	5,476,951.55		
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	3,378.07		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,905.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,556,234.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	130.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,086.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40,216.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,516,018.24		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	98,626.10	101,670.00	3.1%
Interest		8660	140,035.22	107,962.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>238,661.32</b>	<b>209,632.00</b>	<b>-12.2%</b>
<b>TOTAL, REVENUES</b>			<b>238,661.32</b>	<b>209,632.00</b>	<b>-12.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206.23	0.00	-100.0%
Noncapitalized Equipment		4400	545.82	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			752.05	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	12,817.92	11,467.00	-10.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,817.92</b>	<b>11,467.00</b>	<b>-10.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	35,391.66	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,138.43	121,670.00	609.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>52,530.09</b>	<b>121,670.00</b>	<b>131.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,515,200.00	1,515,200.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,515,200.00</b>	<b>1,515,200.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,581,300.06</b>	<b>1,648,337.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	39,362.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,362.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			260,638.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	5,460,739.12	4,053,501.12
Total, Restricted Balance		<u>5,460,739.12</u>	<u>4,053,501.12</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,624,374.97	1,301,908.00	-50.4%
5) TOTAL, REVENUES			2,624,374.97	1,301,908.00	-50.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,933.43	562,647.00	1309.0%
6) Capital Outlay		6000-6999	1,391,401.95	5,296,906.00	280.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,431,335.38	5,859,553.00	309.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,193,039.59	(4,557,645.00)	-482.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,153,039.59	(4,557,645.00)	-495.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,302,554.07	6,455,593.66	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,302,554.07	6,455,593.66	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,302,554.07	6,455,593.66	21.7%
2) Ending Balance, June 30 (E + F1e)			6,455,593.66	1,897,948.66	-70.6%
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			6,455,593.66	1,897,948.66	-70.6%
c) Committed					
Stablization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,627,691.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,589.45		
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	73,467.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,708,748.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	253,154.35		
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			253,154.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,455,593.66		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	843,237.15	451,908.00	-46.4%
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	129,537.00	50,000.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,651,600.82	800,000.00	-51.6%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,624,374.97	1,301,908.00	-50.4%
<b>TOTAL, REVENUES</b>			2,624,374.97	1,301,908.00	-50.4%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,933.43	562,647.00	1309.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>39,933.43</b>	<b>562,647.00</b>	<b>1309.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	1.00	New
Land Improvements		6170	1,005,669.17	1.00	-100.0%
Buildings and Improvements of Buildings		6200	385,732.78	5,296,904.00	1273.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,391,401.95</b>	<b>5,296,906.00</b>	<b>280.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,431,335.38</b>	<b>5,859,553.00</b>	<b>309.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,000.00)	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	6,455,593.66	1,897,948.66
Total, Restricted Balance		6,455,593.66	1,897,948.66

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	319,806.00	100,000.00	-68.7%
5) TOTAL, REVENUES			319,806.00	100,000.00	-68.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,740.78	1.00	-100.0%
6) Capital Outlay		6000-6999	5,774,117.44	5,099,999.00	-11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,820,858.22	5,100,000.00	-12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,501,052.22)	(5,000,000.00)	-9.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,173,038.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,173,038.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,671,986.72	(5,000,000.00)	-207.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,152,964.45	13,824,951.17	51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,152,964.45	13,824,951.17	51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,152,964.45	13,824,951.17	51.0%
2) Ending Balance, June 30 (E + F1e)			13,824,951.17	8,824,951.17	-36.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,824,951.17	8,824,951.17	-36.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,285,752.94		
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	186,614.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,638,428.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,110,795.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,899,514.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,386,330.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,285,844.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,824,951.17		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	319,806.00	100,000.00	-68.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			319,806.00	100,000.00	-68.7%
<b>TOTAL, REVENUES</b>			319,806.00	100,000.00	-68.7%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,740.78	1.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,740.78</b>	<b>1.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	3,000.00	0.00	-100.0%
Land Improvements		6170	459,740.00	1.00	-100.0%
Buildings and Improvements of Buildings		6200	5,311,377.44	5,099,998.00	-4.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,774,117.44</b>	<b>5,099,999.00</b>	<b>-11.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,820,858.22</b>	<b>5,100,000.00</b>	<b>-12.4%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	40,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	10,133,038.94	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>10,173,038.94</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			10,173,038.94	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
7710	State School Facilities Projects	13,824,951.17	8,824,951.17
Total, Restricted Balance		13,824,951.17	8,824,951.17

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,947,080.00	500,000.00	-83.0%
4) Other Local Revenue		8600-8799	803,043.70	577,801.00	-28.0%
5) TOTAL, REVENUES			3,750,123.70	1,077,801.00	-71.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	47,073.38	3,782,840.00	7936.0%
6) Capital Outlay		6000-6999	2,347,381.13	1,763,492.00	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,000,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,394,454.51	5,546,332.00	-25.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,644,330.81)	(4,468,531.00)	22.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,957,117.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,987,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,444,617.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(199,713.81)	(4,468,531.00)	2137.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,602,887.73	19,403,173.92	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,602,887.73	19,403,173.92	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,602,887.73	19,403,173.92	-1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,087,997.98	8,069,740.98	-33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,315,175.94	6,864,901.94	-6.2%
Future Projects	0000	9780	7,315,175.94		
Future Projects	0000	9780		6,864,901.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,628,613.60		
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	5,735,245.91		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	770,858.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,300,724.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,435,442.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	576,878.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	455,390.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,032,268.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,403,173.92		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,940,889.00	0.00	-100.0%
All Other State Revenue	All Other	8590	6,191.00	500,000.00	7976.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,947,080.00</b>	<b>500,000.00</b>	<b>-83.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	8,275.02	8,275.00	0.0%
Interest		8660	382,157.35	308,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	128,828.33	2,000.00	-98.4%
Other Local Revenue					
All Other Local Revenue		8699	283,783.00	259,526.00	-8.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>803,043.70</b>	<b>577,801.00</b>	<b>-28.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,750,123.70</b>	<b>1,077,801.00</b>	<b>-71.3%</b>

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	47,073.38	3,782,840.00	7936.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>47,073.38</b>	<b>3,782,840.00</b>	<b>7936.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,347,381.13	1,763,492.00	-24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,347,381.13</b>	<b>1,763,492.00</b>	<b>-24.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,394,454.51</b>	<b>5,546,332.00</b>	<b>-25.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,957,117.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,957,117.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,500,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,500,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	3,987,500.00	0.00	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			3,987,500.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			3,444,617.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
6230	California Clean Energy Jobs Act	2,188,742.57	1,768,171.57
9010	Other Restricted Local	9,899,255.41	6,301,569.41
Total, Restricted Balance		<u>12,087,997.98</u>	<u>8,069,740.98</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,300.00	1,433,311.00	794.1%
4) Other Local Revenue		8600-8799	16,194,348.00	17,556,499.00	8.4%
5) TOTAL, REVENUES			16,354,648.00	18,989,810.00	16.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,890,226.00	19,081,241.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,890,226.00	19,081,241.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,535,578.00)	(91,431.00)	-96.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,535,578.00)	(91,431.00)	-96.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,303,443.00	15,767,865.00	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,303,443.00	15,767,865.00	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,303,443.00	15,767,865.00	-13.9%
2) Ending Balance, June 30 (E + F1e)			15,767,865.00	15,676,434.00	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,767,865.00	15,676,434.00	-0.6%
Fund 51	0000	9780	15,767,865.00		
Fund 51	0000	9780		15,676,434.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,668,506.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	102,686.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,771,192.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,328.00		
6) TOTAL, LIABILITIES			3,328.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,767,864.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	160,300.00	187,753.00	17.1%
Other Subventions/In-Lieu Taxes		8572	0.00	1,245,558.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			160,300.00	1,433,311.00	794.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	13,869,181.00	16,524,756.00	19.1%
Unsecured Roll		8612	1,322,676.00	1,031,743.00	-22.0%
Prior Years' Taxes		8613	300,699.00	0.00	-100.0%
Supplemental Taxes		8614	485,123.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	6,226.00	0.00	-100.0%
Interest		8660	210,360.00	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	83.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,194,348.00	17,556,499.00	8.4%
<b>TOTAL, REVENUES</b>			16,354,648.00	18,989,810.00	16.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	20,000.00	New
Debt Service - Interest		7438	8,912,726.00	10,626,314.00	19.2%
Other Debt Service - Principal		7439	9,977,500.00	8,434,927.00	-15.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>18,890,226.00</b>	<b>19,081,241.00</b>	<b>1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,890,226.00</b>	<b>19,081,241.00</b>	<b>1.0%</b>

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(305,260.84)	0.00	(1,630,097.93)				
Other Sources/Uses Detail					39,362.00	14,812,838.62		
Fund Reconciliation							2,306,619.29	4,889,317.07
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	93,888.12	0.00	135,859.16	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	64,209.14
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	210,885.96	0.00	471,722.20	0.00				
Other Sources/Uses Detail					12,838.62	0.00		
Fund Reconciliation							16,618.44	163,693.71
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	486.76	0.00	1,022,516.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,935.58	1,044,151.25
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,500,000.00	6,290,155.94		
Fund Reconciliation							7,336,330.00	6,558,479.08
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	39,362.00		
Fund Reconciliation							0.00	40,086.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,173,038.94	0.00		
Fund Reconciliation							5,638,428.94	5,386,330.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,957,117.00	4,500,000.00		
Fund Reconciliation							3,300,724.00	455,390.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		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
<b>TOTALS</b>	<b>305,260.84</b>	<b>(305,260.84)</b>	<b>1,630,097.93</b>	<b>(1,630,097.93)</b>	<b>25,982,356.56</b>	<b>25,982,356.56</b>	<b>18,601,656.25</b>	<b>18,601,656.25</b>

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	298,429,264.00		298,429,264.00	4,335,599.88	9,977,500.00	292,787,363.88	10,309,399.60
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	47,350,000.00		47,350,000.00			47,350,000.00	
Capital Leases Payable	1,655,870.00		1,655,870.00	5,298,947.32	2,236,892.10	4,717,925.22	1,524,704.02
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	24,779,690.00	(3.00)	24,779,687.00		5,868,941.00	18,910,746.00	868,944.00
Net Pension Liability	321,456,704.00	(1,539,065.00)	319,917,639.00	40,889,434.00		360,807,073.00	
Total/Net OPEB Liability	43,106,210.00	(58,932.00)	43,047,278.00	9,029,962.00	9,942,665.00	42,134,575.00	2,927,248.00
Compensated Absences Payable	1,810,825.00		1,810,825.00	95,587.27		1,906,412.27	
Governmental activities long-term liabilities	738,588,563.00	(1,598,000.00)	736,990,563.00	59,649,530.47	28,025,998.10	768,614,095.37	15,630,295.62
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	37,155,745.00		37,155,745.00		5,563,112.00	31,592,633.00
Work in Progress	86,909,236.00	(1.00)	86,909,235.00	10,849,464.00	15,989,420.00	81,769,279.00
Total capital assets not being depreciated	124,064,981.00	(1.00)	124,064,980.00	10,849,464.00	21,552,532.00	113,361,912.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00			27,393,735.00
Buildings	533,824,578.00	1.00	533,824,579.00	20,119,288.00		553,943,867.00
Equipment	45,437,783.00		45,437,783.00	3,854,868.00	1,187,695.00	48,104,956.00
Total capital assets being depreciated	606,656,096.00	1.00	606,656,097.00	23,974,156.00	1,187,695.00	629,442,558.00
Accumulated Depreciation for:						
Land Improvements	(13,698,171.00)		(13,698,171.00)	(1,161,850.00)		(14,860,021.00)
Buildings	(195,916,829.00)		(195,916,829.00)	(11,781,752.00)		(207,698,581.00)
Equipment	(28,264,434.00)		(28,264,434.00)	(2,693,204.00)	(1,163,662.00)	(29,793,976.00)
Total accumulated depreciation	(237,879,434.00)	0.00	(237,879,434.00)	(15,636,806.00)	(1,163,662.00)	(252,352,578.00)
Total capital assets being depreciated, net	368,776,662.00	1.00	368,776,663.00	8,337,350.00	24,033.00	377,089,980.00
Governmental activity capital assets, net	492,841,643.00	0.00	492,841,643.00	19,186,814.00	21,576,565.00	490,451,892.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2018-19 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		5,915,058.16	5,915,058.16
2. State Lottery Revenue	8560	4,195,204.76		1,782,425.85	5,977,630.61
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)		4,195,204.76	0.00	7,697,484.01	11,892,688.77
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,163,345.00			3,163,345.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,031,859.76			1,031,859.76
4. Books and Supplies	4000-4999	0.00		823,948.30	823,948.30
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 )		4,195,204.76	0.00	823,948.30	5,019,153.06
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	6,873,535.71	6,873,535.71
<b>D. COMMENTS:</b>					

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.

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	141,091,967.27	301	0.00	303	141,091,967.27	305	3,966,632.75		307	137,125,334.52	309	
2000 - Classified Salaries	50,000,607.67	311	697.85	313	49,999,909.82	315	5,230,713.79		317	44,769,196.03	319	
3000 - Employee Benefits	87,642,270.59	321	1,322,337.21	323	86,319,933.38	325	3,666,084.44		327	82,653,848.94	329	
4000 - Books, Supplies Equip Replace. (6500)	18,789,852.55	331	10,427.39	333	18,779,425.16	335	2,200,964.57		337	16,578,460.59	339	
5000 - Services . . . & 7300 - Indirect Costs	44,321,977.17	341	127,931.70	343	44,194,045.47	345	11,949,890.42		347	32,244,155.05	349	
TOTAL					340,385,281.10	365			TOTAL		313,370,995.13	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	396
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.01%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.01%
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). . . . .	313,370,995.13
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

**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) 12,154,013.90
- 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) 265,261,163.40

**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) 4.58%

**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. 0.00  
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. 50,734.00

**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)	13,544,431.96
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,631,880.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	61,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,142.30
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)	1,543,354.65
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)	105.34
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)	50,734.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,744,931.12
9. Carry-Forward Adjustment (Part IV, Line F)	(1,530,878.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,214,052.59

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	196,822,250.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,660,595.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,063,767.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,062,880.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	64,796.54
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,839,971.38
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)	512,196.16
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)	147,627.90
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)	32,154,345.21
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)	2,194.66
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)	50,734.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,050,947.21
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,980,564.61
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	20,291,292.87
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)	342,704,163.56

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

(Line A8 divided by Line B18) 5.47%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 5.02%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>18,744,931.12</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,827,035.44)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.83%) times Part III, Line B18); zero if positive	<u>(3,061,757.06)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(3,061,757.06)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.58%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,530,878.53) is applied to the current year calculation and the remainder (\$-1,530,878.53) is deferred to one or more future years:	<u>5.02%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,020,585.69) is applied to the current year calculation and the remainder (\$-2,041,171.37) is deferred to one or more future years:	<u>5.17%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,530,878.53)</u>

Approved indirect cost rate: 5.83%  
Highest rate used in any program: 5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	11,413,201.19	665,389.63	5.83%
01	3310	6,891,496.45	401,774.20	5.83%
01	3311	2,984.81	174.01	5.83%
01	3315	172,653.16	10,065.68	5.83%
01	3327	299,368.69	17,452.94	5.83%
01	3550	342,552.32	17,127.62	5.00%
01	4035	1,233,711.55	71,913.49	5.83%
01	4127	6,064.50	39.15	0.65%
01	4201	40,086.69	1,769.35	4.41%
01	4203	1,166,193.93	43,218.93	3.71%
01	5630	167,096.69	9,677.75	5.79%
01	5640	370,565.77	21,603.99	5.83%
01	5810	107,007.31	4,888.26	4.57%
01	6010	1,627,407.61	81,369.69	5.00%
01	6385	148,451.16	8,654.70	5.83%
01	6387	1,355,445.54	79,022.46	5.83%
01	6500	30,369,185.70	1,770,523.53	5.83%
01	6512	1,018,206.86	59,361.46	5.83%
01	6520	279,130.22	16,273.05	5.83%
01	6690	149,670.81	8,725.41	5.83%
01	6695	40,154.29	2,007.71	5.00%
01	7220	193,883.17	11,303.39	5.83%
01	7311	362.69	21.14	5.83%
01	7510	25,000.00	1,457.50	5.83%
01	8150	7,515,349.55	438,144.88	5.83%
01	9010	280,375.44	1,922.49	0.69%
11	5810	284,242.72	12,396.33	4.36%
11	6371	339,064.54	19,767.46	5.83%
11	6391	1,866,050.30	98,116.34	5.26%
11	6392	97,537.34	5,328.20	5.46%
12	5025	81,525.23	4,752.77	5.83%
12	5210	2,126,837.83	101,202.74	4.76%
12	6052	16,536.95	963.05	5.82%
12	6105	5,397,155.52	314,599.00	5.83%
12	6127	334,499.50	19,501.32	5.83%
12	9010	545,437.11	30,703.32	5.63%
13	5310	17,478,060.60	891,074.19	5.10%
13	5320	1,805,575.28	97,682.00	5.41%
13	5370	603,972.10	32,674.00	5.41%
13	5810	20,080.89	1,086.38	5.41%

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	80,323.12	0.00	80,323.12	4,893.55		85,216.67
1110	Regular Education, K-12	166,162,413.88	68,676,521.82	234,838,935.70	14,307,174.82		249,146,110.52
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,004,778.65	1,089,668.42	4,094,447.07	249,447.43		4,343,894.50
3300	Independent Study Centers	3,741,833.29	1,123,192.87	4,865,026.16	296,393.69		5,161,419.85
3400	Opportunity Schools	852,735.32	274,910.49	1,127,645.81	68,699.96		1,196,345.77
3550	Community Day Schools	136,087.85	0.00	136,087.85	8,290.93		144,378.78
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,331,274.42	969,154.97	5,300,429.39	322,919.92		5,623,349.31
4110	Regular Education, Adult	2.00	0.00	2.00	0.12		2.12
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,893,851.18	934,912.22	2,828,763.40	172,337.74		3,001,101.14
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	58,991,748.33	10,889,845.43	69,881,593.76	4,257,420.84		74,139,014.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	46,987.92	0.00	46,987.92	2,862.66		49,850.58
7150	Nonagency - Other	28.00	120,293.22	120,321.22	7,330.37		127,651.59
8100	Community Services	64,796.54	0.00	64,796.54	3,947.62		68,744.16
8500	Child Care and Development Services	177,202.87	58,549.72	235,752.59	14,362.84		250,115.43
<b>Other Costs</b>							
----	Food Services					7,800.68	7,800.68
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					612,072.74	612,072.74
----	Other Outgo					18,952,587.72	18,952,587.72
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,639,923.93	1,639,923.93	2,069,293.46		3,709,217.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,630,097.93)		(1,630,097.93)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	239,484,063.37	85,776,973.09	325,261,036.46	20,155,278.02	19,572,461.14	364,988,775.62

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	77,328.89	2,869.70	0.00	0.00	12.00	0.00	0.00			112.53	0.00	80,323.12
1110	Regular Education, K-12	158,521,076.31	1,466,137.45	342,207.16	346,030.87	278,372.68	52,638.49	5,067,140.29			88,810.63	0.00	166,162,413.88
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	2,212,489.47	2,805.08	28,237.12	422,771.27	231,618.89	315.00	1,306.17			105,235.65	0.00	3,004,778.65
3300	Independent Study Centers	2,882,265.25	16,830.83	92,244.04	424,792.05	322,589.23	0.00	0.00			811.89	2,300.00	3,741,833.29
3400	Opportunity Schools	681,664.65	3,875.33	126.92	118,372.26	48,696.16	0.00	0.00			0.00	0.00	852,735.32
3550	Community Day Schools	32,934.68	83,359.38	0.00	6,055.51	13,738.28	0.00	0.00			0.00	0.00	136,087.85
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	4,042,969.06	266,983.34	6,103.86	0.00	35.85	0.00	0.00			15,182.31	0.00	4,331,274.42
4110	Regular Education, Adult	2.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2.00
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	1,893,851.18	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,893,851.18
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	41,107,720.48	3,166,855.35	197.17	232,128.20	7,644,926.48	6,758,144.48	0.00			81,776.17	0.00	58,991,748.33
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	44,987.92	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,987.92
7150	Nonagency - Other	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		64,796.54	0.00	0.00	0.00	64,796.54
8500	Child Care and Development Services	177,081.87	0.00	121.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	177,202.87
<b>Total Direct Charged Costs</b>		211,674,399.76	5,011,716.46	469,237.27	1,550,150.16	8,539,989.57	6,811,097.97	5,068,446.46	64,796.54	0.00	291,929.18	2,300.00	239,484,063.37

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	38,095,747.33	26,532,185.75	4,048,588.74	68,676,521.82
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	602,671.66	486,996.76	0.00	1,089,668.42
3300	Independent Study Centers	831,396.46	291,796.41	0.00	1,123,192.87
3400	Opportunity Schools	181,527.61	93,382.88	0.00	274,910.49
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	551,843.94	417,311.03	0.00	969,154.97
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	620,824.42	314,087.80	0.00	934,912.22
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,275,626.62	3,614,218.81	0.00	10,889,845.43
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	120,293.22	0.00	120,293.22
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	25,413.86	33,135.86	0.00	58,549.72
<b>Other Funds</b>					
--	Adult Education (Fund 11)		218,696.69		218,696.69
--	Child Development (Fund 12)	0.00	820,363.61	0.00	820,363.61
--	Cafeteria (Funds 13 and 61)		600,863.63		600,863.63
<b>Total Allocated Support Costs</b>		48,185,051.90	33,543,332.45	4,048,588.74	85,776,973.09

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,854,113.68
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	61,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,166,459.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,703,053.12
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,785,375.97
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	239,484,063.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	85,776,973.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	325,261,036.46
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,050,947.21
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,983,358.88
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	20,291,292.87
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	32,325,598.96
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		357,586,635.42
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.09%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	7,800.68				7,800.68
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			612,072.74		612,072.74
Other Outgo (Objects 1000-7999)				18,952,587.72	18,952,587.72
<b>Total Other Costs</b>	7,800.68	0.00	612,072.74	18,952,587.72	19,572,461.14

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	7,015,653.59	3,794,126.54	22,830,029.32	14,545,242.46	33,543,332.45	0.00	4,048,588.74
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,049.31	1,049.31	1,049.31	1,049.31	1,321.17		2,987.00
3100 Alternative Schools							
3200 Continuation Schools	16.60	16.60	16.60	16.60	24.25		
3300 Independent Study Centers	22.90	22.90	22.90	22.90	14.53		
3400 Opportunity Schools	5.00	5.00	5.00	5.00	4.65		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	15.20	15.20	15.20	15.20	20.78		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	17.10	17.10	17.10	17.10	15.64		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	200.40	200.40	200.40	200.40	179.97		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other					5.99		
8100 Community Services							
8500 Child Care and Development Services	0.70	0.70	0.70	0.70	1.65		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					10.89		
-- Child Development (Fund 12)					40.85		
-- Cafeteria (Funds 13 & 61)					29.92		
<b>C. Total Allocation Factors</b>	1,327.21	1,327.21	1,327.21	1,327.21	1,670.29	0.00	2,987.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	364,988,775.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,685,587.53
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	64,796.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,207,338.37
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,159,833.10
4. Other Transfers Out	All	9200	7200-7299	347,098.00
5. Interfund Transfers Out	All	9300	7600-7629	14,812,838.62
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	41,622.92
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)				21,633,527.55
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				316,669,660.57

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,259.92
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,053.20
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	296,267,920.61	11,989.47
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)	296,267,920.61	11,989.47
B. Required effort (Line A.2 times 90%)	266,641,128.55	10,790.52
C. Current year expenditures (Line I.E and Line II.B)	316,669,660.57	13,053.20
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%

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonsaverealy Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										4,167
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,051,550.41	0.00	658,409.78	0.00	1,180,749.59	4,315,893.18	14,936,151.23		22,142,754.19
2000-2999	Classified Salaries	852,543.15	0.00	0.00	0.00	559,126.82	5,178,422.15	4,106,329.11		10,696,421.23
3000-3999	Employee Benefits	1,070,770.49	0.00	306,276.86	0.00	831,940.33	4,355,953.68	8,566,755.73		15,131,697.09
4000-4999	Books and Supplies	35,420.27	0.00	0.00	0.00	4,315.78	401,081.53	61,388.84		502,206.42
5000-5999	Services and Other Operating Expenditures	247,302.11	0.00	8,984.81	0.00	2,441.22	9,247,721.44	251,697.27		9,758,146.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	865,829.94	0.00		865,829.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	25,267.00	0.00		25,267.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,257,586.43	0.00	973,671.45	0.00	2,578,573.74	24,390,168.92	27,922,322.18	0.00	59,122,322.72
7310	Transfers of Indirect Costs	2,265,559.19	0.00	0.00	0.00	10,065.68	0.00	0.00		2,275,624.87
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	10,889,845.60								10,889,845.60
	Total Indirect Costs and PCR Allocations	13,155,404.79	0.00	0.00	0.00	10,065.68	0.00	0.00	0.00	13,165,470.47
	<b>TOTAL COSTS</b>	16,412,991.22	0.00	973,671.45	0.00	2,588,639.42	24,390,168.92	27,922,322.18	0.00	72,287,793.19
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	186,909.26	0.00	2,056.00	0.00	345,157.45	34,041.46	88,426.99		656,591.16
2000-2999	Classified Salaries	51.00	0.00	0.00	0.00	553,494.96	2,256,580.87	1,725,906.83		4,536,033.66
3000-3999	Employee Benefits	51,224.66	0.00	400.83	0.00	355,715.47	1,039,414.22	815,662.58		2,262,417.76
4000-4999	Books and Supplies	302.26	0.00	0.00	0.00	691.26	4,180.28	1,617.31		6,791.11
5000-5999	Services and Other Operating Expenditures	2,893.50	0.00	0.00	0.00	1,796.21	0.00	162,119.30		166,809.01
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	241,380.68	0.00	2,456.83	0.00	1,256,855.35	3,334,216.83	2,793,733.01	0.00	7,628,642.70
7310	Transfers of Indirect Costs	419,401.15	0.00	0.00	0.00	10,065.68	0.00	0.00		429,466.83
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	419,401.15	0.00	0.00	0.00	10,065.68	0.00	0.00	0.00	429,466.83
	<b>TOTAL BEFORE OBJECT 8980</b>	660,781.83	0.00	2,456.83	0.00	1,266,921.03	3,334,216.83	2,793,733.01	0.00	8,058,109.53
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,550,791.51
	<b>TOTAL COSTS</b>									6,507,318.02

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	864,641.15	0.00	656,353.78	0.00	835,592.14	4,281,851.72	14,847,724.24		21,486,163.03
2000-2999	Classified Salaries	852,492.15	0.00	0.00	0.00	5,631.86	2,921,841.28	2,380,422.28		6,160,387.57
3000-3999	Employee Benefits	1,019,545.83	0.00	305,876.03	0.00	476,224.86	3,316,539.46	7,751,093.15		12,869,279.33
4000-4999	Books and Supplies	35,118.01	0.00	0.00	0.00	3,624.52	396,901.25	59,771.53		495,415.31
5000-5999	Services and Other Operating Expenditures	244,408.61	0.00	8,984.81	0.00	645.01	9,247,721.44	89,577.97		9,591,337.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	865,829.94	0.00		865,829.94
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	25,267.00	0.00		25,267.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,016,205.75	0.00	971,214.62	0.00	1,321,718.39	21,055,952.09	25,128,589.17	0.00	51,493,680.02
7310	Transfers of Indirect Costs	1,846,158.04	0.00	0.00	0.00	0.00	0.00	0.00		1,846,158.04
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	10,889,845.60								10,889,845.60
	Total Indirect Costs and PCR Allocations	12,736,003.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,736,003.64
	TOTAL BEFORE OBJECT 8980	15,752,209.39	0.00	971,214.62	0.00	1,321,718.39	21,055,952.09	25,128,589.17	0.00	64,229,683.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,550,791.51
	TOTAL COSTS									65,780,475.17
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	63,450.72	0.00	6,402.71	0.00	38,423.97	47,032.21	528,230.41		683,540.02
2000-2999	Classified Salaries	216,997.50	0.00	0.00	0.00	5,314.34	2,920,057.07	40,227.76		3,182,596.67
3000-3999	Employee Benefits	86,007.71	0.00	734.20	0.00	9,554.24	1,216,307.00	141,252.25		1,453,855.40
4000-4999	Books and Supplies	5,116.64	0.00	0.00	0.00	0.00	367,252.13	6,211.30		378,580.07
5000-5999	Services and Other Operating Expenditures	87,880.42	0.00	0.00	0.00	0.00	1,326,439.78	7,933.50		1,422,253.70
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	865,829.94	0.00		865,829.94
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	459,452.99	0.00	7,136.91	0.00	53,292.55	6,742,918.13	723,855.22	0.00	7,986,655.80
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	459,452.99	0.00	7,136.91	0.00	53,292.55	6,742,918.13	723,855.22	0.00	7,986,655.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,550,791.51
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)									30,715,970.12
	TOTAL COSTS									40,253,417.43

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

<b>2017-18 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	57,756,280.62	36,465,806.60
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)	57,756,280.62	36,465,806.60
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	4,245.00	
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)	4,245.00	

SELPA: Sacramento County (BJ)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** Sacramento County (BJ)

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

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

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

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

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

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

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


SELPA: Sacramento County (BJ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	72,287,793.19		
b. Less: Expenditures paid from federal sources	6,507,318.02		
c. Expenditures paid from state and local sources	65,780,475.17	57,756,280.62	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		57,756,280.62	
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	65,780,475.17	57,756,280.62	8,024,194.55

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 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	72,287,793.19		
b. Less: Expenditures paid from federal sources	6,507,318.02		
c. Expenditures paid from state and local sources	65,780,475.17	57,756,280.62	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		57,756,280.62	
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	65,780,475.17	57,756,280.62	
d. Special education unduplicated pupil count	4,167	4,245	
e. Per capita state and local expenditures (A2c/A2d)	15,786.05	13,605.72	2,180.33

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: Sacramento County (BJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	40,253,417.43	36,465,806.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>36,465,806.60</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>40,253,417.43</u>	<u>36,465,806.60</u>	<u>3,787,610.83</u>

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	40,253,417.43	36,465,806.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>36,465,806.60</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>40,253,417.43</u>	<u>36,465,806.60</u>	
b. Special education unduplicated pupil count	4,167	4,245	
c. Per capita local expenditures (B2a/B2b)	<u>9,660.05</u>	<u>8,590.30</u>	<u>1,069.75</u>

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

Kate Ingersoll  
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Title

\_\_\_\_\_  
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