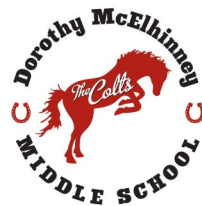


2017-2018 Unaudited Actuals September 13, 2018



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

UNAUDITED ACTUALS SCHOOL
DISTRICT CERTIFICATION



2017 - 2018
Unaudited Actuals

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.48%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$117,225,458.03
		\$117,225,458.03
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.37%

GENERAL FUND



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	184,735,470.11	0.00	184,735,470.11	197,047,421.00	0.00	197,047,421.00	6.7%
2) Federal Revenue		8100-8299	158,788.39	7,396,491.71	7,555,280.10	15,000.00	7,826,206.00	7,841,206.00	3.8%
3) Other State Revenue		8300-8599	7,763,804.64	16,048,141.43	23,811,946.07	11,847,511.00	12,748,302.00	24,595,813.00	3.3%
4) Other Local Revenue		8600-8799	5,099,171.05	12,417,973.41	17,517,144.46	4,535,265.00	12,661,319.00	17,196,584.00	-1.8%
5) TOTAL, REVENUES			197,757,234.19	35,862,606.55	233,619,840.74	213,445,197.00	33,235,827.00	246,681,024.00	5.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	92,492,098.22	20,410,258.18	112,902,356.40	91,274,150.00	20,594,566.00	111,868,716.00	-0.9%
2) Classified Salaries		2000-2999	24,336,888.93	14,242,450.81	38,579,339.74	24,045,946.00	14,986,679.00	39,032,625.00	1.2%
3) Employee Benefits		3000-3999	33,786,169.70	18,979,345.13	52,765,514.83	36,964,977.00	21,835,587.00	58,800,564.00	11.4%
4) Books and Supplies		4000-4999	4,405,821.96	2,500,064.25	6,905,886.21	5,243,863.00	2,170,990.00	7,414,853.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	13,881,335.58	4,370,966.37	18,252,301.95	14,522,365.00	4,763,510.00	19,285,875.00	5.7%
6) Capital Outlay		6000-6999	120,186.44	807,577.51	927,763.95	50,000.00	2,429,480.00	2,479,480.00	167.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	395,163.65	0.00	395,163.65	432,452.00	40,000.00	472,452.00	19.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(833,363.07)	244,127.80	(589,235.27)	(833,426.00)	254,475.00	(578,951.00)	-1.7%
9) TOTAL, EXPENDITURES			168,584,301.41	61,554,790.05	230,139,091.46	171,700,327.00	67,075,287.00	238,775,614.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,172,932.78	(25,692,183.50)	3,480,749.28	41,744,870.00	(33,839,460.00)	7,905,410.00	127.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,505.37	3,434,243.91	3,480,749.28	10,190,022.00	(2,284,612.00)	7,905,410.00	127.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
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)			33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
2) Ending Balance, June 30 (E + F1e)			33,136,074.75	7,140,431.36	40,276,506.11	43,326,096.75	4,855,819.36	48,181,916.11	19.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,140,431.36	7,140,431.36	0.00	4,914,346.04	4,914,346.04	-31.2%
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	14,868,831.49	0.00	14,868,831.49	23,795,496.49	0.00	23,795,496.49	60.0%
Medi-Cal LEA Repayment 1112	0000	9780	1,428,786.00		1,428,786.00				
Medi-Cal Administrative Activities	0000	9780	90,315.97		90,315.97				
One-Time Funds Outstanding Mandates	0000	9780	2,992,800.16		2,992,800.16				
One-Time Funds Outstanding Mandates	0000	9780	4,662,117.00		4,662,117.00				
One-Time Funds Outstanding Mandates	0000	9780	3,223,814.00		3,223,814.00				
Donations	0000	9780	796,153.73		796,153.73				
Saturday School Reimbursement Program	0000	9780	24,940.53		24,940.53				
Site Safety Awards	0000	9780	31,200.92		31,200.92				
Green Team Schools	0000	9780	39,067.13		39,067.13				
Site Facility Use Agreements Athletics	0000	9780	34,124.00		34,124.00				
Local Grants	0000	9780	12,352.47		12,352.47				
Non Resident Student Fees	0000	9780	432,369.04		432,369.04				
Transportation Bus Replacement	0000	9780	50,953.00		50,953.00				
LCAP Site Supplemental Allocations	0000	9780	1,049,837.54		1,049,837.54				
Medi-Cal LEA Repayment 1112	0000	9780				1,428,786.00		1,428,786.00	
Medi-Cal Administrative Activities	0000	9780				90,315.97		90,315.97	
One-Time Funds for Outstanding Mandates	0000	9780				2,880,737.16		2,880,737.16	
One-Time Funds for Outstanding Mandates	0000	9780				4,662,117.00		4,662,117.00	
One-Time Funds for Outstanding Mandates	0000	9780				3,223,814.00		3,223,814.00	
One-Time Funds for Outstanding Mandates	0000	9780				7,580,384.00		7,580,384.00	
Donations	0000	9780				796,153.73		796,153.73	
Saturday School Reimbursement Program	0000	9780				24,940.53		24,940.53	
Site Safety Awards	0000	9780				31,200.92		31,200.92	
Green Team Schools	0000	9780				39,067.13		39,067.13	
Site Facility Use Agreements Athletics	0000	9780				34,124.00		34,124.00	
Local Grants	0000	9780				12,352.47		12,352.47	
Non Resident Student Fees	0000	9780				327,444.04		327,444.04	
Transportation Bus Replacement	0000	9780				50,953.00		50,953.00	
LCAP Site Supplemental Allocations	0000	9780				1,049,837.54		1,049,837.54	
Ongoing Major Maintenance Contribution	0000	9780				1,563,269.00		1,563,269.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,904,173.00	0.00	6,904,173.00	7,163,269.00	0.00	7,163,269.00	3.8%
Unassigned/Unappropriated Amount		9790	11,348,070.26	0.00	11,348,070.26	12,352,331.26	(58,526.68)	12,293,804.58	8.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,546,380.69	3,939,036.52	39,485,417.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,508,579.02	4,738,939.28	7,247,518.30				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	588,781.34	0.00	588,781.34				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			38,658,741.05	8,677,975.80	47,336,716.85				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,300,507.34	1,064,790.46	6,365,297.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,628.50	0.00	3,628.50				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	218,530.46	472,753.98	691,284.44				
6) TOTAL, LIABILITIES			5,522,666.30	1,537,544.44	7,060,210.74				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,136,074.75	7,140,431.36	40,276,506.11				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	100,592,528.00	0.00	100,592,528.00	117,704,922.00	0.00	117,704,922.00	17.0%
Education Protection Account State Aid - Current Year		8012	30,836,070.00	0.00	30,836,070.00	28,991,697.00	0.00	28,991,697.00	-6.0%
State Aid - Prior Years		8019	5,915.00	0.00	5,915.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	585,801.50	0.00	585,801.50	497,931.00	0.00	497,931.00	-15.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,133,047.89	0.00	49,133,047.89	46,416,077.00	0.00	46,416,077.00	-5.5%
Unsecured Roll Taxes		8042	2,109,962.73	0.00	2,109,962.73	2,109,963.00	0.00	2,109,963.00	0.0%
Prior Years' Taxes		8043	2,883,627.67	0.00	2,883,627.67	2,883,628.00	0.00	2,883,628.00	0.0%
Supplemental Taxes		8044	1,067,170.79	0.00	1,067,170.79	1,060,170.00	0.00	1,060,170.00	-0.7%
Education Revenue Augmentation Fund (ERAF)		8045	(4,975,363.63)	0.00	(4,975,363.63)	(4,333,881.00)	0.00	(4,333,881.00)	-12.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,523,107.16	0.00	2,523,107.16	1,745,796.00	0.00	1,745,796.00	-30.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			184,761,867.11	0.00	184,761,867.11	197,076,303.00	0.00	197,076,303.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(26,397.00)	0.00	(26,397.00)	(28,882.00)	0.00	(28,882.00)	9.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			184,735,470.11	0.00	184,735,470.11	197,047,421.00	0.00	197,047,421.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,107,496.95	4,107,496.95	0.00	4,611,188.00	4,611,188.00	12.3%
Special Education Discretionary Grants		8182	0.00	587,158.07	587,158.07	0.00	242,266.00	242,266.00	-58.7%
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	16,794.56	0.00	16,794.56	15,000.00	0.00	15,000.00	-10.7%
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		2,161,284.01	2,161,284.01		2,250,262.00	2,250,262.00	4.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		280,235.97	280,235.97		422,528.00	422,528.00	50.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		156,108.79	156,108.79		146,291.00	146,291.00	-6.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		104,207.92	104,207.92		113,671.00	113,671.00	9.1%
All Other Federal Revenue	All Other	8290	141,993.83	0.00	141,993.83	0.00	40,000.00	40,000.00	-71.8%
TOTAL, FEDERAL REVENUE			158,788.39	7,396,491.71	7,555,280.10	15,000.00	7,826,206.00	7,841,206.00	3.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,111,629.00	0.00	4,111,629.00	8,497,332.00	0.00	8,497,332.00	106.7%
Lottery - Unrestricted and Instructional Materials		8560	3,591,899.64	1,380,740.84	4,972,640.48	3,350,179.00	1,101,442.00	4,451,621.00	-10.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,500.00	5,500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		4,227,058.00	4,227,058.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		371,291.73	371,291.73		459,407.00	459,407.00	23.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,276.00	10,063,550.86	10,123,826.86	0.00	11,187,453.00	11,187,453.00	10.5%
TOTAL, OTHER STATE REVENUE			7,763,804.64	16,048,141.43	23,811,946.07	11,847,511.00	12,748,302.00	24,595,813.00	3.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	780,045.41	780,045.41	0.00	861,343.00	861,343.00	10.4%
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	5,551.00	0.00	5,551.00	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	360,037.89	0.00	360,037.89	383,648.00	0.00	383,648.00	6.6%
Interest		8660	592,058.68	0.00	592,058.68	300,000.00	0.00	300,000.00	-49.3%
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	141,670.00	0.00	141,670.00	252,000.00	0.00	252,000.00	77.9%
Transportation Fees From Individuals		8675	291,885.71	0.00	291,885.71	290,000.00	0.00	290,000.00	-0.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,707,967.77	0.00	3,707,967.77	3,309,617.00	0.00	3,309,617.00	-10.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,637,928.00	11,637,928.00		11,799,976.00	11,799,976.00	1.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,099,171.05	12,417,973.41	17,517,144.46	4,535,265.00	12,661,319.00	17,196,584.00	-1.8%
TOTAL, REVENUES			197,757,234.19	35,862,606.55	233,619,840.74	213,445,197.00	33,235,827.00	246,681,024.00	5.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,087,393.44	17,571,007.74	95,658,401.18	77,219,384.00	17,694,469.00	94,913,853.00	-0.8%
Certificated Pupil Support Salaries		1200	5,487,986.36	1,632,347.42	7,120,333.78	5,176,460.00	1,791,115.00	6,967,575.00	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,256,661.81	875,229.52	9,131,891.33	8,069,839.00	924,189.00	8,994,028.00	-1.5%
Other Certificated Salaries		1900	660,056.61	331,673.50	991,730.11	808,467.00	184,793.00	993,260.00	0.2%
TOTAL, CERTIFICATED SALARIES			92,492,098.22	20,410,258.18	112,902,356.40	91,274,150.00	20,594,566.00	111,868,716.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,715,675.03	9,827,531.23	12,543,206.26	2,935,841.00	10,600,805.00	13,536,646.00	7.9%
Classified Support Salaries		2200	11,349,868.13	3,244,243.09	14,594,111.22	11,221,689.00	3,196,764.00	14,418,453.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	2,329,122.86	666,706.90	2,995,829.76	2,328,425.00	649,406.00	2,977,831.00	-0.6%
Clerical, Technical and Office Salaries		2400	7,794,603.52	463,676.54	8,258,280.06	7,379,267.00	471,815.00	7,851,082.00	-4.9%
Other Classified Salaries		2900	147,619.39	40,293.05	187,912.44	180,724.00	67,889.00	248,613.00	32.3%
TOTAL, CLASSIFIED SALARIES			24,336,888.93	14,242,450.81	38,579,339.74	24,045,946.00	14,986,679.00	39,032,625.00	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,950,143.07	11,389,659.89	24,339,802.96	14,835,972.00	13,029,606.00	27,865,578.00	14.5%
PERS		3201-3202	3,265,588.37	2,078,535.42	5,344,123.79	4,004,513.00	2,763,195.00	6,767,708.00	26.6%
OASDI/Medicare/Alternative		3301-3302	3,010,930.00	1,316,882.77	4,327,812.77	3,161,451.00	1,470,920.00	4,632,371.00	7.0%
Health and Welfare Benefits		3401-3402	9,541,695.19	3,276,886.15	12,818,581.34	9,956,306.00	3,628,992.00	13,585,298.00	6.0%
Unemployment Insurance		3501-3502	54,889.27	16,179.42	71,068.69	57,668.00	17,760.00	75,428.00	6.1%
Workers' Compensation		3601-3602	3,033,985.11	901,201.48	3,935,186.59	2,998,329.00	925,114.00	3,923,443.00	-0.3%
OPEB, Allocated		3701-3702	421,705.69	0.00	421,705.69	443,505.00	0.00	443,505.00	5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,507,233.00	0.00	1,507,233.00	1,507,233.00	0.00	1,507,233.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,786,169.70	18,979,345.13	52,765,514.83	36,964,977.00	21,835,587.00	58,800,564.00	11.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,334,203.68	767,459.49	2,101,663.17	1,620,000.00	470,992.00	2,090,992.00	-0.5%
Books and Other Reference Materials		4200	92,708.11	5,398.89	98,107.00	22,519.00	75,000.00	97,519.00	-0.6%
Materials and Supplies		4300	2,075,832.65	1,126,970.46	3,202,803.11	2,964,734.00	1,128,775.00	4,093,509.00	27.8%
Noncapitalized Equipment		4400	903,077.52	600,235.41	1,503,312.93	636,610.00	496,223.00	1,132,833.00	-24.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,405,821.96	2,500,064.25	6,905,886.21	5,243,863.00	2,170,990.00	7,414,853.00	7.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	73,654.77	1,246,462.26	1,320,117.03	50,000.00	1,170,000.00	1,220,000.00	-7.6%
Travel and Conferences		5200	341,953.63	144,238.85	486,192.48	564,021.00	115,546.00	679,567.00	39.8%
Dues and Memberships		5300	57,755.38	120.00	57,875.38	69,470.00	0.00	69,470.00	20.0%
Insurance		5400 - 5450	1,429,599.05	0.00	1,429,599.05	1,711,500.00	0.00	1,711,500.00	19.7%
Operations and Housekeeping Services		5500	4,756,690.86	0.00	4,756,690.86	5,265,800.00	0.00	5,265,800.00	10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,795,596.39	972,784.44	2,768,380.83	1,827,009.00	1,290,221.00	3,117,230.00	12.6%
Transfers of Direct Costs		5710	(124,642.88)	124,642.88	0.00	(271,118.00)	271,118.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,296.21)	0.00	(15,296.21)	(20,510.00)	0.00	(20,510.00)	34.1%
Professional/Consulting Services and Operating Expenditures		5800	5,209,192.47	1,880,756.97	7,089,949.44	4,911,768.00	1,914,085.00	6,825,853.00	-3.7%
Communications		5900	356,832.12	1,960.97	358,793.09	414,425.00	2,540.00	416,965.00	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,881,335.58	4,370,966.37	18,252,301.95	14,522,365.00	4,763,510.00	19,285,875.00	5.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	35,000.00	588,570.71	623,570.71	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,312.50	9,175.00	16,487.50	0.00	400,000.00	400,000.00	2326.1%
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	77,873.94	209,831.80	287,705.74	50,000.00	2,029,480.00	2,079,480.00	622.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,186.44	807,577.51	927,763.95	50,000.00	2,429,480.00	2,479,480.00	167.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,727.00	0.00	8,727.00	10,000.00	0.00	10,000.00	14.6%
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	24,346.65	0.00	24,346.65	60,000.00	40,000.00	100,000.00	310.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	142,090.00	0.00	142,090.00	127,452.00	0.00	127,452.00	-10.3%
Other Debt Service - Principal		7439	220,000.00	0.00	220,000.00	235,000.00	0.00	235,000.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			395,163.65	0.00	395,163.65	432,452.00	40,000.00	472,452.00	19.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(244,127.80)	244,127.80	0.00	(254,475.00)	254,475.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(589,235.27)	0.00	(589,235.27)	(578,951.00)	0.00	(578,951.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(833,363.07)	244,127.80	(589,235.27)	(833,426.00)	254,475.00	(578,951.00)	-1.7%
TOTAL, EXPENDITURES			168,584,301.41	61,554,790.05	230,139,091.46	171,700,327.00	67,075,287.00	238,775,614.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	184,735,470.11	0.00	184,735,470.11	197,047,421.00	0.00	197,047,421.00	6.7%
2) Federal Revenue		8100-8299	158,788.39	7,396,491.71	7,555,280.10	15,000.00	7,826,206.00	7,841,206.00	3.8%
3) Other State Revenue		8300-8599	7,763,804.64	16,048,141.43	23,811,946.07	11,847,511.00	12,748,302.00	24,595,813.00	3.3%
4) Other Local Revenue		8600-8799	5,099,171.05	12,417,973.41	17,517,144.46	4,535,265.00	12,661,319.00	17,196,584.00	-1.8%
5) TOTAL REVENUES			197,757,234.19	35,862,606.55	233,619,840.74	213,445,197.00	33,235,827.00	246,681,024.00	5.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		106,010,509.67	46,233,702.27	152,244,211.94	107,270,683.00	49,067,000.00	156,337,683.00	2.7%
2) Instruction - Related Services	2000-2999		16,558,451.92	3,512,271.10	20,070,723.02	16,749,165.00	3,866,760.00	20,615,925.00	2.7%
3) Pupil Services	3000-3999		13,367,298.81	4,838,551.72	18,205,850.53	13,571,537.00	5,403,269.00	18,974,806.00	4.2%
4) Ancillary Services	4000-4999		2,650,830.48	88,346.00	2,739,176.48	3,056,042.00	100,233.00	3,156,275.00	15.2%
5) Community Services	5000-5999		285,599.04	43.00	285,642.04	345,724.00	49.00	345,773.00	21.1%
6) Enterprise	6000-6999		0.00	668.00	668.00	0.00	758.00	758.00	13.5%
7) General Administration	7000-7999		12,675,503.67	729,269.65	13,404,773.32	13,220,047.00	584,000.00	13,804,047.00	3.0%
8) Plant Services	8000-8999		16,640,944.17	6,151,938.31	22,792,882.48	17,054,677.00	8,013,218.00	25,067,895.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	395,163.65	0.00	395,163.65	432,452.00	40,000.00	472,452.00	19.6%
10) TOTAL EXPENDITURES			168,584,301.41	61,554,790.05	230,139,091.46	171,700,327.00	67,075,287.00	238,775,614.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,172,932.78	(25,692,183.50)	3,480,749.28	41,744,870.00	(33,839,460.00)	7,905,410.00	127.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,126,427.41)	29,126,427.41	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,505.37	3,434,243.91	3,480,749.28	10,190,022.00	(2,284,612.00)	7,905,410.00	127.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
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)			33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,089,569.38	3,706,187.45	36,795,756.83	33,136,074.75	7,140,431.36	40,276,506.11	9.5%
2) Ending Balance, June 30 (E + F1e)			33,136,074.75	7,140,431.36	40,276,506.11	43,326,096.75	4,855,819.36	48,181,916.11	19.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	7,140,431.36	7,140,431.36	0.00	4,914,346.04	4,914,346.04	-31.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,868,831.49	0.00	14,868,831.49	23,795,496.49	0.00	23,795,496.49	60.0%
Medi-Cal LEA Repayment 1112	0000	9780	1,428,786.00		1,428,786.00				
Medi-Cal Administrative Activities	0000	9780	90,315.97		90,315.97				
One-Time Funds Outstanding Mandates	0000	9780	2,992,800.16		2,992,800.16				
One-Time Funds Outstanding Mandates	0000	9780	4,662,117.00		4,662,117.00				
One-Time Funds Outstanding Mandates	0000	9780	3,223,814.00		3,223,814.00				
Donations	0000	9780	796,153.73		796,153.73				
Saturday School Reimbursement Progr:	0000	9780	24,940.53		24,940.53				
Site Safety Awards	0000	9780	31,200.92		31,200.92				
Green Team Schools	0000	9780	39,067.13		39,067.13				
Site Facility Use Agreements Athletics	0000	9780	34,124.00		34,124.00				
Local Grants	0000	9780	12,352.47		12,352.47				
Non Resident Student Fees	0000	9780	432,369.04		432,369.04				
Transportation Bus Replacement	0000	9780	50,953.00		50,953.00				
LCAP Site Supplemental Allocations	0000	9780	1,049,837.54		1,049,837.54				
Medi-Cal LEA Repayment 1112	0000	9780				1,428,786.00		1,428,786.00	
Medi-Cal Administrative Activities	0000	9780				90,315.97		90,315.97	
One-Time Funds for Outstanding Mand:	0000	9780				2,880,737.16		2,880,737.16	
One-Time Funds for Outstanding Mand:	0000	9780				4,662,117.00		4,662,117.00	
One-Time Funds for Outstanding Mand:	0000	9780				3,223,814.00		3,223,814.00	
One-Time Funds for Outstanding Mand:	0000	9780				7,580,384.00		7,580,384.00	
Donations	0000	9780				796,153.73		796,153.73	
Saturday School Reimbursement Progr:	0000	9780				24,940.53		24,940.53	
Site Safety Awards	0000	9780				31,200.92		31,200.92	
Green Team Schools	0000	9780				39,067.13		39,067.13	
Site Facility Use Agreements Athletics	0000	9780				34,124.00		34,124.00	
Local Grants	0000	9780				12,352.47		12,352.47	
Non Resident Student Fees	0000	9780				327,444.04		327,444.04	
Transportation Bus Replacement	0000	9780				50,953.00		50,953.00	
LCAP Site Supplemental Allocations	0000	9780				1,049,837.54		1,049,837.54	
Ongoing Major Maintenance Contributio	0000	9780				1,563,269.00		1,563,269.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,904,173.00	0.00	6,904,173.00	7,163,269.00	0.00	7,163,269.00	3.8%
Unassigned/Unappropriated Amount		9790	11,348,070.26	0.00	11,348,070.26	12,352,331.26	(58,526.68)	12,293,804.58	8.3%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	4,054,611.22	2,163,030.22
6300	Lottery: Instructional Materials	721,666.86	721,666.86
6500	Special Education	29,667.22	29,667.22
6512	Special Ed: Mental Health Services	1,139,847.78	960,850.78
7338	College Readiness Block Grant	191,473.32	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	456,597.18	475,880.18
9010	Other Restricted Local	546,567.78	563,250.78
Total, Restricted Balance		<u>7,140,431.36</u>	<u>4,914,346.04</u>

SUPPLEMENTAL FORMS



2017 - 2018
Unaudited Actuals

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,036.34	21,995.53	22,039.53	22,036.34	22,016.34	22,036.34
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,036.34	21,995.53	22,039.53	22,036.34	22,016.34	22,036.34
5. District Funded County Program ADA						
a. County Community Schools	1.83	2.15	1.83	1.83	1.83	1.83
b. Special Education-Special Day Class	0.66	0.69	0.66	0.66	0.66	0.66
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.49	2.84	2.49	2.49	2.49	2.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,038.83	21,998.37	22,042.02	22,038.83	22,018.83	22,038.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	36,034,082.00	0.00	36,034,082.00	0.00	0.00	36,034,082.00
Work in Progress		0.00	0.00	3,517,870.00	0.00	3,517,870.00
Total capital assets not being depreciated	36,034,082.00	0.00	36,034,082.00	3,517,870.00	0.00	39,551,952.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	614,616,419.00	0.00	614,616,419.00	18,706,728.00	0.00	633,323,147.00
Equipment	9,579,035.00	0.00	9,579,035.00	374,704.00	0.00	9,953,739.00
Total capital assets being depreciated	624,195,454.00	0.00	624,195,454.00	19,081,432.00	0.00	643,276,886.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(140,098,486.00)	0.00	(140,098,486.00)	(14,369,729.00)	0.00	(154,468,215.00)
Equipment	(6,980,148.00)	0.00	(6,980,148.00)	(335,922.00)	0.00	(7,316,070.00)
Total accumulated depreciation	(147,078,634.00)	0.00	(147,078,634.00)	(14,705,651.00)	0.00	(161,784,285.00)
Total capital assets being depreciated, net	477,116,820.00	0.00	477,116,820.00	4,375,781.00	0.00	481,492,601.00
Governmental activity capital assets, net	513,150,902.00	0.00	513,150,902.00	7,893,651.00	0.00	521,044,553.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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

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

FEDERAL PROGRAM NAME	ESEA (ESSA) Title I	IDEA Basic Local Assistance	IDEA Basic Local Assistance PS	IDEA Preschool	IDEA Preschool Local	IDEA Mental Health Allocation	Preschool Staff Development
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	539,421.85	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,286,604.00	4,109,035.00	2,831.00	91,071.00	340,271.00	154,873.07	943.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	(2,831.00)	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,286,604.00	4,106,204.00	2,831.00	91,071.00	340,271.00	154,873.07	943.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,826,025.85	4,106,204.00	2,831.00	91,071.00	340,271.00	154,873.07	943.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,991,093.85	2,953,540.00	2,831.00	77,745.00	244,686.00	74,842.80	677.58
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,991,093.85	2,953,540.00	2,831.00	77,745.00	244,686.00	74,842.80	677.58
EXPENDITURES							
9. Donor-Authorized Expenditures	2,161,284.01	4,106,204.00	1,292.95	91,071.00	340,271.00	154,873.07	943.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,161,284.01	4,106,204.00	1,292.95	91,071.00	340,271.00	154,873.07	943.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(170,190.16)	(1,152,664.00)	1,538.05	(13,326.00)	(95,585.00)	(80,030.27)	(265.42)
a. Unearned Revenue	0.00	0.00	1,538.05	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	170,190.16	1,152,664.00	0.00	13,326.00	95,585.00	80,030.27	265.42
14. Unused Grant Award Calculation (line 4 minus line 9)	664,741.84	0.00	1,538.05	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	664,741.84	0.00	1,538.05	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,161,284.01	4,106,204.00	1,292.95	91,071.00	340,271.00	154,873.07	943.00

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

FEDERAL PROGRAM NAME	Perkins CTE	Adult Basic Ed	Adult Secondary Education	ESEA (ESSA) Title II	ESEA (ESSA) Title III	Child Development (CCTR & CSPP)	TOTAL
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002	84.367	84.365	93.596	
RESOURCE CODE	3550	3905	3913	4035	4203	5025	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)		Fund 11	Fund 11				
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	130,233.63	56,816.58	0.00	726,472.06
2. a. Current Year Award	108,505.00	58,015.00	39,031.00	430,841.00	154,646.00	992,351.25	8,769,017.32
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	(2,831.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	108,505.00	58,015.00	39,031.00	430,841.00	154,646.00	992,351.25	8,766,186.32
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	237,904.57	237,904.57
4. Total Available Award (sum lines 1, 2d, & 3)	108,505.00	58,015.00	39,031.00	561,074.63	211,462.58	1,230,255.82	9,730,562.95
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	35,414.68	22,514.00	12,846.00	288,103.63	61,692.58	519,569.43	6,285,556.55
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	237,904.57	237,904.57
8. Total Available (sum lines 5, 6, & 7)	35,414.68	22,514.00	12,846.00	288,103.63	61,692.58	757,474.00	6,523,461.12
EXPENDITURES							
9. Donor-Authorized Expenditures	104,207.92	58,015.00	39,031.00	280,235.97	156,108.79	730,579.70	8,224,117.41
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	104,207.92	58,015.00	39,031.00	280,235.97	156,108.79	730,579.70	8,224,117.41
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(68,793.24)	(35,501.00)	(26,185.00)	7,867.66	(94,416.21)	26,894.30	(1,700,656.29)
a. Unearned Revenue	0.00	0.00	0.00	7,867.66	0.00	0.00	9,405.71
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	26,894.30	26,894.30
c. Accounts Receivable	68,793.24	35,501.00	26,185.00	0.00	94,416.21	0.00	1,736,956.30
14. Unused Grant Award Calculation (line 4 minus line 9)	4,297.08	0.00	0.00	280,838.66	55,353.79	499,676.12	1,506,445.54
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	280,838.66	55,353.79	0.00	1,002,472.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	104,207.92	58,015.00	39,031.00	280,235.97	156,108.79	492,675.13	7,986,212.84

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

STATE PROGRAM NAME	CA Health & Science Capacity Building Project	Career Technical Ed Incentive Grant	Workability	TUPE Competitive Grants	TOTAL
RESOURCE CODE	6378	6387	6520	6690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	56,609.19	375,233.00	0.00	4,500.00	436,342.19
2. a. Current Year Award	0.00	459,407.00	58,061.00	1,000.00	518,468.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	459,407.00	58,061.00	1,000.00	518,468.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	56,609.19	834,640.00	58,061.00	5,500.00	954,810.19
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	375,233.00	0.00	0.00	375,233.00
6. Cash Received in Current Year	41,609.19	459,407.00	34,730.00	2,250.00	537,996.19
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	41,609.19	834,640.00	34,730.00	2,250.00	913,229.19
EXPENDITURES					
9. Donor-Authorized Expenditures	55,577.86	371,291.73	58,061.00	5,500.00	490,430.59
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	55,577.86	371,291.73	58,061.00	5,500.00	490,430.59
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,968.67)	463,348.27	(23,331.00)	(3,250.00)	422,798.60
a. Unearned Revenue	0.00	463,348.27	0.00	0.00	463,348.27
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	13,968.67	0.00	23,331.00	3,250.00	40,549.67
14. Unused Grant Award Calculation (line 4 minus line 9)	1,031.33	463,348.27	0.00	0.00	464,379.60
15. If Carryover is allowed, enter line 14 amount here	0.00	463,348.27	0.00	0.00	463,348.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	55,577.86	371,291.73	58,061.00	5,500.00	490,430.59

2017-18 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Forest Reserves	Advanced Placement Test Fee	Medi-Cal Administrative Activities	Medi-Cal LEA Billing Option	TOTAL
FEDERAL CATALOG NUMBER	10.665	84.330B	93.778	93.778	
RESOURCE CODE	0	0	0	5640	
REVENUE OBJECT	8260	8290	8290	8290	
LOCAL DESCRIPTION (if any)	0	0	310		
AWARD					
1. Prior Year Restricted Ending Balance	0.00	0.00	331,487.95	324,067.98	655,555.93
2. a. Current Year Award	16,794.56	6,582.80	135,411.03	0.00	158,788.39
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,794.56	6,582.80	135,411.03	0.00	158,788.39
3. Required Matching Funds/Other	0.00	0.00	45,694.66	0.00	45,694.66
4. Total Available Award (sum lines 1, 2c, & 3)	16,794.56	6,582.80	512,593.64	324,067.98	860,038.98
REVENUES					
5. Cash Received in Current Year	16,794.56	6,582.80	135,411.03	0.00	158,788.39
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	45,694.66	0.00	45,694.66
9. Total Available (sum lines 5, 7c, & 8)	16,794.56	6,582.80	181,105.69	0.00	204,483.05
EXPENDITURES					
10. Donor-Authorized Expenditures	16,794.56	6,582.80	422,277.67	324,067.98	769,723.01
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	16,794.56	6,582.80	422,277.67	324,067.98	769,723.01
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	90,315.97	0.00	90,315.97

2017-18 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	One-Time Funds Outstanding Mandates	One-Time Funds Outstanding Mandates	One-Time Funds Outstanding Mandates	Lottery	CA Clear Energy Jobs Act Prop 39	Educator Effectiveness Grant	Lottery Prop 20
RESOURCE CODE	0	0	0	1100	6230	6264	6300
REVENUE OBJECT	8550	8550	8550	8560	8590	8590	8560
LOCAL DESCRIPTION (if any)	320	321	322				
AWARD							
1. Prior Year Restricted Ending Balance	5,951,632.46	4,662,117.00	0.00	0.00	2.38	179,073.99	453,709.97
2. a. Current Year Award	0.00	0.00	3,223,814.00	3,591,899.64	4,227,058.00	0.00	1,380,740.84
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	3,223,814.00	3,591,899.64	4,227,058.00	0.00	1,380,740.84
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,951,632.46	4,662,117.00	3,223,814.00	3,591,899.64	4,227,060.38	179,073.99	1,834,450.81
REVENUES							
5. Cash Received in Current Year	0.00	0.00	3,223,814.00	3,110,288.40	4,227,058.00	0.00	899,129.60
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	481,611.24	0.00	0.00	481,611.24
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	481,611.24	0.00	0.00	481,611.24
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	3,223,814.00	3,591,899.64	4,227,058.00	0.00	1,380,740.84
EXPENDITURES							
10. Donor-Authorized Expenditures	2,958,832.30	0.00	0.00	3,591,899.64	172,449.16	179,073.99	1,112,783.95
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,958,832.30	0.00	0.00	3,591,899.64	172,449.16	179,073.99	1,112,783.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,992,800.16	4,662,117.00	3,223,814.00	0.00	4,054,611.22	0.00	721,666.86

2017-18 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education Mental Health Services	College Readiness Block Grant	TOTAL
RESOURCE CODE	6512	7338	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	1,310,498.38	338,146.40	12,895,180.58
2. a. Current Year Award	1,348,503.00	0.00	13,772,015.48
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,348,503.00	0.00	13,772,015.48
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,659,001.38	338,146.40	26,667,196.06
REVENUES			
5. Cash Received in Current Year	1,004,313.00	0.00	12,464,603.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	344,190.00	0.00	1,307,412.48
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	344,190.00	0.00	1,307,412.48
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,348,503.00	0.00	13,772,015.48
EXPENDITURES			
10. Donor-Authorized Expenditures	1,519,153.60	146,673.08	9,680,865.72
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,519,153.60	146,673.08	9,680,865.72
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,139,847.78	191,473.32	16,986,330.34

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations	Saturday School Program	Site Safety Awards	Green Team Schools	Facility Use Athletics	Other Grants	Non Resident Tuition
RESOURCE CODE	0	0	0	0	0	0	0
REVENUE OBJECT	8699	8980	8699	8980	8650	8699	8672
LOCAL DESCRIPTION (if any)	600	604	605	606	608	610	620
AWARD							
1. Prior Year Restricted Ending Balance	511,434.00	0.00	34,593.41	37,537.63	0.00	1,774.08	540,445.03
2. a. Current Year Award	872,013.42	36,783.00	19,000.00	15,200.00	43,720.48	38,769.34	141,670.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	872,013.42	36,783.00	19,000.00	15,200.00	43,720.48	38,769.34	141,670.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	(2.83)	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,383,447.42	36,783.00	53,593.41	52,737.63	43,717.65	40,543.42	682,115.03
REVENUES							
5. Cash Received in Current Year	872,013.42	36,783.00	19,000.00	15,200.00	31,994.91	5,046.00	351,670.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	11,725.57	33,723.34	(210,000.00)
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	11,725.57	33,723.34	(210,000.00)
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	(2.83)	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	872,013.42	36,783.00	19,000.00	15,200.00	43,717.65	38,769.34	141,670.00
EXPENDITURES							
10. Donor-Authorized Expenditures	587,293.69	11,842.47	22,392.49	13,670.50	9,593.65	28,190.95	249,745.99
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	587,293.69	11,842.47	22,392.49	13,670.50	9,593.65	28,190.95	249,745.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	796,153.73	24,940.53	31,200.92	39,067.13	34,124.00	12,352.47	432,369.04

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Home to School Transportation	Special Ed Transportation	LCAP Site Supplemental	Special Education Apportionment	Special Education Low Incidence	Ongoing & Major Maintenance Account	Redevelopment Revenues
RESOURCE CODE	0	0	0	6500	6500	8150	9986
REVENUE OBJECT	8675/8980	8980	8980	8791	8791	8980	8625
LOCAL DESCRIPTION (if any)	704	705	707		6531		
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	956,984.96	0.00	41,071.63	426,558.72	633,058.00
2. a. Current Year Award	291,885.71	0.00	1,291,275.00	11,586,072.00	51,856.00	5,600,000.00	780,045.41
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	291,885.71	0.00	1,291,275.00	11,586,072.00	51,856.00	5,600,000.00	780,045.41
3. Required Matching Funds/Other	1,213,314.78	2,247,488.90	0.00	23,526,427.41	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,505,200.49	2,247,488.90	2,248,259.96	35,112,499.41	92,927.63	6,026,558.72	1,413,103.41
REVENUES							
5. Cash Received in Current Year	291,885.71	0.00	1,291,275.00	9,418,968.00	25,928.00	5,600,000.00	780,045.41
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,167,104.00	25,928.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,167,104.00	25,928.00	0.00	0.00
8. Contributed Matching Funds	0.00	2,247,488.90	0.00	23,526,427.41	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	291,885.71	2,247,488.90	1,291,275.00	35,112,499.41	51,856.00	5,600,000.00	780,045.41
EXPENDITURES							
10. Donor-Authorized Expenditures	1,454,247.49	2,247,488.90	1,198,422.42	35,112,499.41	63,260.41	5,569,961.54	866,535.63
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,454,247.49	2,247,488.90	1,198,422.42	35,112,499.41	63,260.41	5,569,961.54	866,535.63
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	50,953.00	0.00	1,049,837.54	0.00	29,667.22	456,597.18	546,567.78

2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	3,183,457.46
2. a. Current Year Award	20,768,290.36
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,768,290.36
3. Required Matching Funds/Other	26,987,228.26
4. Total Available Award (sum lines 1, 2c, & 3)	50,938,976.08
REVENUES	
5. Cash Received in Current Year	18,739,809.45
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,028,480.91
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,028,480.91
8. Contributed Matching Funds	25,773,913.48
9. Total Available (sum lines 5, 7c, & 8)	46,542,203.84
EXPENDITURES	
10. Donor-Authorized Expenditures	47,435,145.54
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	47,435,145.54
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,503,830.54

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	112,902,356.40	301	0.00	303	112,902,356.40	305	3,104,066.72		307	109,798,289.68	309
2000 - Classified Salaries	38,579,339.74	311	153,027.12	313	38,426,312.62	315	2,716,688.00		317	35,709,624.62	319
3000 - Employee Benefits	52,765,514.83	321	446,835.37	323	52,318,679.46	325	1,714,839.85		327	50,603,839.61	329
4000 - Books, Supplies Equip Replace. (6500)	6,905,886.21	331	260.35	333	6,905,625.86	335	1,475,888.02		337	5,429,737.84	339
5000 - Services... & 7300 - Indirect Costs	17,663,066.68	341	2,962.32	343	17,660,104.36	345	1,849,105.80		347	15,810,998.56	349
TOTAL					228,213,078.70	365			TOTAL	217,352,490.31	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.48%
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)	65.48%
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).	217,352,490.31
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	223,692,517.00	0.00	223,692,517.00	3,744,698.00	13,036,389.00	214,400,826.00	11,866,087.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	24,587,515.00	(477,878.00)	24,109,637.00	0.00	509,742.00	23,599,895.00	520,000.00
Capital Leases Payable	179,738.00	0.00	179,738.00	0.00	59,913.00	119,825.00	59,913.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	4,521,699.00	0.00	4,521,699.00	0.00	1,507,233.00	3,014,466.00	1,507,233.00
Net Pension Liability	219,578,525.00	0.00	219,578,525.00	32,583,552.00	0.00	252,162,077.00	
Total/Net OPEB Liability	5,641,603.00	8,560,180.00	14,201,783.00	1,304,196.00	0.00	15,505,979.00	0.00
Compensated Absences Payable	490,346.00	0.00	490,346.00	0.00	109,083.00	381,263.00	0.00
Governmental activities long-term liabilities	478,691,943.00	8,082,302.00	486,774,245.00	37,632,446.00	15,222,360.00	509,184,331.00	13,953,233.00
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00			0.00	
State School Building Loans Payable		0.00	0.00			0.00	
Certificates of Participation Payable		0.00	0.00			0.00	
Capital Leases Payable		0.00	0.00			0.00	
Lease Revenue Bonds Payable		0.00	0.00			0.00	
Other General Long-Term Debt		0.00	0.00			0.00	
Net Pension Liability		0.00	0.00			0.00	
Total/Net OPEB Liability		0.00	0.00			0.00	
Compensated Absences Payable		0.00	0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	230,139,091.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,720,559.69
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	285,642.04
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	927,763.95
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	362,090.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,332.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,585,827.99
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				220,832,703.78

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		21,998.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,038.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	210,248,977.08	9,614.64
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)	210,248,977.08	9,614.64
B. Required effort (Line A.2 times 90%)	189,224,079.37	8,653.18
C. Current year expenditures (Line I.E and Line II.B)	220,832,703.78	10,038.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	112,279,048.34	0.00	112,279,048.34			117,225,458.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,887.30	0.00	21,887.30			22,038.83
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)			0.00			0.00
B. CURRENT YEAR GANN ADA	2017-18 P2 Report			2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	22,038.83	0.00	22,038.83	22,038.83	0.00	22,038.83
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			22,038.83			22,038.83
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	585,801.50	0.00	585,801.50	497,931.00	0.00	497,931.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	49,133,047.89	0.00	49,133,047.89	46,416,077.00	0.00	46,416,077.00
5. Unsecured Roll Taxes (Object 8042)	2,109,962.73	0.00	2,109,962.73	2,109,963.00	0.00	2,109,963.00
6. Prior Years' Taxes (Object 8043)	2,883,627.67	0.00	2,883,627.67	2,883,628.00	0.00	2,883,628.00
7. Supplemental Taxes (Object 8044)	1,067,170.79	0.00	1,067,170.79	1,060,170.00	0.00	1,060,170.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,975,363.63)	0.00	(4,975,363.63)	(4,333,881.00)	0.00	(4,333,881.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,303,152.57	0.00	3,303,152.57	2,607,139.00	0.00	2,607,139.00
12. Parcel Taxes (Object 8621)	0.00	0.00	0.00	0.00	0.00	0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	0.00	0.00	0.00	0.00	0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00	0.00	0.00	0.00	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	54,107,399.52	0.00	54,107,399.52	51,241,027.00	0.00	51,241,027.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	54,107,399.52	0.00	54,107,399.52	51,241,027.00	0.00	51,241,027.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,057,444.72			2,225,357.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,057,444.72			2,225,357.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	131,428,598.00	0.00	131,428,598.00	146,696,619.00	0.00	146,696,619.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	5,915.00	0.00	5,915.00	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	131,434,513.00	0.00	131,434,513.00	146,696,619.00	0.00	146,696,619.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	233,619,840.74	0.00	233,619,840.74	246,681,024.00	0.00	246,681,024.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	592,058.68	0.00	592,058.68	300,000.00	0.00	300,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			112,279,048.34			117,225,458.03
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0069			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			117,225,458.03			121,527,632.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			54,107,399.52			51,241,027.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,644,659.60			2,644,659.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			65,175,503.23			72,511,962.34
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			65,175,503.23			72,511,962.34
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			303,064.63			150,684.89
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			54,410,464.15			51,391,711.89
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			64,872,438.60			72,361,277.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			54,410,464.15			
b. State Subventions (Line D8)			64,872,438.60			
c. Less: Excluded Appropriations (Line C23)			2,057,444.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			117,225,458.03			

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) 8,860,365.78
- 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. 0.00
 - 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.

n/a

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) 194,965,139.50

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) 4.54%

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. 1,507,233.00

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)	9,205,089.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,231,994.99
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	145,067.48
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)	979,271.77
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)	12,233.30
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)	1,507,233.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,114,424.48
9. Carry-Forward Adjustment (Part IV, Line F)	112,641.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,227,065.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,466,688.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,070,723.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,648,562.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,739,176.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	285,642.04
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	668.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	906,111.33
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)	297,896.91
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)	109,898.99
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)	20,590,590.99
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)	347,665.70
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)	1,507,233.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	689,652.60
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,822,707.32
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,342,746.52
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)	227,825,964.06

**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) 5.32%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 5.37%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,114,424.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>346,383.80</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.42%) times Part III, Line B18); zero if negative	<u>112,641.03</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.42%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>112,641.03</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>112,641.03</u>

Approved indirect cost rate: 5.42%
Highest rate used in any program: 5.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,050,165.06	111,118.95	5.42%
01	3550	99,245.64	4,962.28	5.00%
01	4035	265,828.09	14,407.88	5.42%
01	4203	153,047.83	3,060.96	2.00%
01	6378	52,720.41	2,857.45	5.42%
01	6387	352,202.36	19,089.37	5.42%
01	6512	1,441,048.76	78,104.84	5.42%
01	6520	55,075.89	2,985.11	5.42%
01	7338	139,132.12	7,540.96	5.42%
11	6391	293,745.23	15,920.99	5.42%
12	5025	636,184.97	34,481.23	5.42%
12	6105	1,777,187.68	96,323.56	5.42%
12	6127	49,840.01	2,701.33	5.42%
13	5310	7,342,746.52	367,040.01	5.00%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	311.34	0.00	311.34	19.16	330.50	
1110	Regular Education, K-12	114,794,226.12	37,763,732.78	152,557,958.90	9,389,525.12	161,947,484.02	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,418,322.12	466,293.01	1,884,615.13	115,992.91	2,000,608.04	
3300	Independent Study Centers	1,217,424.70	168,463.40	1,385,888.10	85,297.62	1,471,185.72	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	3,245,153.18	991,500.02	4,236,653.20	260,754.42	4,497,407.62	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	45,908,165.22	6,825,132.70	52,733,297.92	3,245,590.26	55,978,888.18	
6000	Regional Occupational Ctr/Prg (ROC/P)	638,737.85	128,121.59	766,859.44	47,198.10	814,057.54	
Other Goals							
7110	Nonagency - Educational	10,332.00	0.00	10,332.00	635.91	10,967.91	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	171,014.32	89,630.14	260,644.46	16,041.95	276,686.41	
8500	Child Care and Development Services	114,627.72	0.00	114,627.72	7,055.02	121,682.74	
Other Costs							
----	Food Services					33.15	
----	Enterprise					668.00	
----	Facilities Acquisition & Construction					823,446.76	
----	Other Outgo					395,163.65	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,563,818.38	1,563,818.38	825,898.12	2,389,716.50	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(589,235.27)	(589,235.27)	
----	Total General Fund and Charter Schools Funds Expenditures	167,518,314.57	47,996,692.02	215,515,006.59	13,404,773.32	230,139,091.47	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	311.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	311.34
1110	Regular Education, K-12	110,286,818.55	245,935.49	0.00	22,965.73	3,638.24	1,457,980.39	2,738,888.15			37,999.57	0.00	114,794,226.12
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	982,275.46	0.00	9,727.40	213,215.62	93,581.32	0.00	288.33			119,233.99	0.00	1,418,322.12
3300	Independent Study Centers	771,018.58	0.00	9,647.90	207,440.02	229,318.20	0.00	0.00			0.00	0.00	1,217,424.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	3,162,683.26	0.00	0.00	1,898.00	80,571.92	0.00	0.00			0.00	0.00	3,245,153.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	36,401,093.90	2,387,463.81	0.00	0.00	4,499,849.87	2,268,831.05	0.00			75,871.59	275,055.00	45,908,165.22
6000	ROC/P	638,737.85	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	638,737.85
Other Goals													
7110	Nonagency - Educational	1,273.00	0.00	0.00	0.00	9,059.00	0.00	0.00	0.00	0.00	0.00	0.00	10,332.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	171,014.32	0.00	0.00	0.00	171,014.32
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,627.72	0.00	0.00	0.00	114,627.72
Total Direct Charged Costs		152,244,211.94	2,633,399.30	19,375.30	445,519.37	4,916,018.55	3,726,811.44	2,739,176.48	285,642.04	0.00	233,105.15	275,055.00	167,518,314.57

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	21,088,404.37	16,675,328.41	0.00	37,763,732.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	247,578.99	218,714.02	0.00	466,293.01
3300	Independent Study Centers	125,985.31	42,478.09	0.00	168,463.40
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	612,908.95	378,591.07	0.00	991,500.02
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,144,889.36	2,680,243.34	0.00	6,825,132.70
6000	ROC/P	0.00	128,121.59	0.00	128,121.59
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	89,630.14	0.00	89,630.14
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		13,692.57		13,692.57
--	Child Development (Fund 12)	315,649.47	463,272.30	0.00	778,921.77
--	Cafeteria (Funds 13 and 61)		771,204.04		771,204.04
Total Allocated Support Costs		26,535,416.45	21,461,275.57	0.00	47,996,692.02

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,051,178.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	48,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,552,935.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,341,893.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,994,008.59
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	167,518,314.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	47,996,692.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	215,515,006.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	689,652.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,822,707.32
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,342,746.52
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,855,106.44
D. Total Direct Charged and Allocated Costs (B3 + C5)		227,370,113.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.15%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	33.15				33.15
Enterprise (Objects 1000-5999, 6400, and 6500)		668.00			668.00
Facilities Acquisition & Construction (Objects 1000-6500)			823,446.76		823,446.76
Other Outgo (Objects 1000-7999)				395,163.65	395,163.65
Total Other Costs	33.15	668.00	823,446.76	395,163.65	1,219,311.56

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,604,742.61	1,138,310.30	13,229,376.14	9,562,987.39	21,376,431.57	84,844.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	768.31	768.31	768.31	768.31	1,213.02	1,213.02	0.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200 Continuation Schools	9.02	9.02	9.02	9.02	15.91	15.91	0.00
3300 Independent Study Centers	4.59	4.59	4.59	4.59	3.09	3.09	0.00
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 Career Technical Education	22.33	22.33	22.33	22.33	27.54	27.54	0.00
4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620 Adult Correctional Education	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
4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999 Special Education (allocated to 5001)	151.01	151.01	151.01	151.01	194.97	194.97	0.00
6000 ROC/P	0.00	0.00	0.00	0.00	9.32	9.32	0.00
Other Goals Description							
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100 Community Services	0.00	0.00	0.00	0.00	6.52	6.52	0.00
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Funds Description							
-- Adult Education (Fund 11)					1.00		
-- Child Development (Fund 12)	11.50	11.50	11.50	11.50	33.70	33.70	0.00
-- Cafeteria (Funds 13 & 61)					56.10	56.10	
C. Total Allocation Factors	966.76	966.76	966.76	966.76	1,561.17	1,560.17	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		453,709.97	453,709.97
2. State Lottery Revenue	8560	3,591,899.64		1,380,740.84	4,972,640.48
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,591,899.64	0.00	1,834,450.81	5,426,350.45
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,409,627.27			2,409,627.27
2. Classified Salaries	2000-2999	1,949.95			1,949.95
3. Employee Benefits	3000-3999	606,907.30			606,907.30
4. Books and Supplies	4000-4999	132,443.69		813,391.59	945,835.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	440,971.43			440,971.43
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			299,392.36	299,392.36
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,591,899.64	0.00	1,112,783.95	4,704,683.59
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	721,666.86	721,666.86
D. COMMENTS:					
Instructional materials software licenses/programs and reprographics of board adopted instructional materials.					

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(15,296.21)	0.00	(589,235.27)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							588,781.34	3,628.50
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	4,728.79	0.00	15,920.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							500.57	13,350.99
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,934.82	0.00	206,274.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	207,005.90
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,632.60	0.00	367,040.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,079.05	368,424.45
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					823.78	0.00		
Fund Reconciliation							49.66	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	823.78		
Fund Reconciliation							0.00	0.78
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	15,296.21	(15,296.21)	589,235.27	(589,235.27)	823.78	823.78	592,410.62	592,410.62

ADULT EDUCATION FUND



2017 - 2018

Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,046.00	97,046.00	0.0%
3) Other State Revenue		8300-8599	282,803.06	292,418.00	3.4%
4) Other Local Revenue		8600-8799	267,994.01	274,406.00	2.4%
5) TOTAL, REVENUES			647,843.07	663,870.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	133,599.66	127,729.00	-4.4%
2) Classified Salaries		2000-2999	284,747.58	263,402.00	-7.5%
3) Employee Benefits		3000-3999	103,229.38	123,223.00	19.4%
4) Books and Supplies		4000-4999	77,855.31	63,640.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	90,220.67	62,566.00	-30.7%
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	15,920.99	12,910.00	-18.9%
9) TOTAL, EXPENDITURES			705,573.59	653,470.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,730.52)	10,400.00	-118.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,730.52)	10,400.00	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,149.53	361,419.01	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,149.53	361,419.01	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,149.53	361,419.01	-13.8%
2) Ending Balance, June 30 (E + F1e)			361,419.01	371,819.01	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,432.32	22,432.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	338,986.69	349,386.69	3.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	237,125.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	175,337.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			412,963.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	38,193.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,350.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,544.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			361,419.01		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,046.00	97,046.00	0.0%
TOTAL, FEDERAL REVENUE			97,046.00	97,046.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	260,595.00	271,111.00	4.0%
All Other State Revenue	All Other	8590	22,208.06	21,307.00	-4.1%
TOTAL, OTHER STATE REVENUE			282,803.06	292,418.00	3.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,823.96	1,400.00	-50.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	265,170.05	273,006.00	3.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,994.01	274,406.00	2.4%
TOTAL, REVENUES			647,843.07	663,870.00	2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	79,297.60	76,500.00	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	54,302.06	51,229.00	-5.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			133,599.66	127,729.00	-4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	188,652.85	170,000.00	-9.9%
Classified Support Salaries		2200	39,041.26	40,227.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,053.47	53,175.00	-6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			284,747.58	263,402.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,865.94	69,777.00	39.9%
PERS		3201-3202	13,958.70	16,870.00	20.9%
OASDI/Medicare/Alternative		3301-3302	17,634.71	11,463.00	-35.0%
Health and Welfare Benefits		3401-3402	10,693.96	14,746.00	37.9%
Unemployment Insurance		3501-3502	201.02	197.00	-2.0%
Workers' Compensation		3601-3602	10,875.05	10,170.00	-6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,229.38	123,223.00	19.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,608.92	1,941.00	-25.6%
Materials and Supplies		4300	28,630.36	31,699.00	10.7%
Noncapitalized Equipment		4400	46,616.03	30,000.00	-35.6%
TOTAL, BOOKS AND SUPPLIES			77,855.31	63,640.00	-18.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,890.64	13,100.00	10.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,682.07	900.00	-46.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,728.79	610.00	-87.1%
Professional/Consulting Services and Operating Expenditures		5800	71,919.17	47,656.00	-33.7%
Communications		5900	0.00	300.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,220.67	62,566.00	-30.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,920.99	12,910.00	-18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,920.99	12,910.00	-18.9%
TOTAL, EXPENDITURES			705,573.59	653,470.00	-7.4%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,046.00	97,046.00	0.0%
3) Other State Revenue		8300-8599	282,803.06	292,418.00	3.4%
4) Other Local Revenue		8600-8799	267,994.01	274,406.00	2.4%
5) TOTAL, REVENUES			647,843.07	663,870.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		199,540.73	153,459.00	-23.1%
2) Instruction - Related Services	2000-2999		153,928.85	153,074.00	-0.6%
3) Pupil Services	3000-3999		52,282.28	60,911.00	16.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		283,900.74	273,116.00	-3.8%
7) General Administration	7000-7999		15,920.99	12,910.00	-18.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			705,573.59	653,470.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,730.52)	10,400.00	-118.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,730.52)	10,400.00	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,149.53	361,419.01	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,149.53	361,419.01	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,149.53	361,419.01	-13.8%
2) Ending Balance, June 30 (E + F1e)			361,419.01	371,819.01	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,432.32	22,432.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	338,986.69	349,386.69	3.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	22,432.32	22,432.32
Total, Restricted Balance		<u>22,432.32</u>	<u>22,432.32</u>

CHILD DEVELOPMENT FUND



2017 - 2018

Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	492,675.13	604,667.00	22.7%
3) Other State Revenue		8300-8599	1,669,150.08	1,511,756.00	-9.4%
4) Other Local Revenue		8600-8799	1,918,353.63	1,977,300.00	3.1%
5) TOTAL, REVENUES			4,080,178.84	4,093,723.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	896,166.58	850,980.00	-5.0%
2) Classified Salaries		2000-2999	1,771,929.81	1,735,001.00	-2.1%
3) Employee Benefits		3000-3999	942,318.94	1,041,770.00	10.6%
4) Books and Supplies		4000-4999	140,054.98	114,498.00	-18.2%
5) Services and Other Operating Expenditures		5000-5999	72,237.01	70,950.00	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,913.50	59,914.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,274.27	196,909.00	-4.5%
9) TOTAL, EXPENDITURES			4,088,895.09	4,070,022.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,716.25)	23,701.00	-371.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,716.25)	23,701.00	-371.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,949.86	304,233.61	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,949.86	304,233.61	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,949.86	304,233.61	-2.8%
2) Ending Balance, June 30 (E + F1e)			304,233.61	327,934.61	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	304,233.61	327,934.61	7.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	439,846.28		
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	265,301.56		
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			705,147.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	114,142.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	207,005.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	79,765.41		
6) TOTAL, LIABILITIES			400,914.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			304,233.61		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	492,675.13	604,667.00	22.7%
TOTAL, FEDERAL REVENUE			492,675.13	604,667.00	22.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,599,699.74	1,492,571.00	-6.7%
All Other State Revenue	All Other	8590	69,450.34	19,185.00	-72.4%
TOTAL, OTHER STATE REVENUE			1,669,150.08	1,511,756.00	-9.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,838.60	5,300.00	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,864,728.43	1,916,000.00	2.7%
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	45,786.60	56,000.00	22.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,918,353.63	1,977,300.00	3.1%
TOTAL, REVENUES			4,080,178.84	4,093,723.00	0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	677,569.12	637,602.00	-5.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	218,597.46	213,378.00	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			896,166.58	850,980.00	-5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	632,690.15	731,277.00	15.6%
Classified Support Salaries		2200	900,057.57	758,298.00	-15.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	239,182.09	245,426.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,771,929.81	1,735,001.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	43,998.36	45,880.00	4.3%
PERS		3201-3202	334,281.07	429,202.00	28.4%
OASDI/Medicare/Alternative		3301-3302	178,054.30	187,484.00	5.3%
Health and Welfare Benefits		3401-3402	306,719.41	307,902.00	0.4%
Unemployment Insurance		3501-3502	1,238.77	1,301.00	5.0%
Workers' Compensation		3601-3602	69,269.69	67,235.00	-2.9%
OPEB, Allocated		3701-3702	8,757.34	2,766.00	-68.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			942,318.94	1,041,770.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	128,436.33	114,498.00	-10.9%
Noncapitalized Equipment		4400	11,618.65	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,054.98	114,498.00	-18.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,143.81	6,100.00	-14.6%
Dues and Memberships		5300	3,388.00	3,900.00	15.1%
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	13,189.81	11,150.00	-15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,934.82	11,700.00	504.7%
Professional/Consulting Services and Operating Expenditures		5800	46,580.57	37,900.00	-18.6%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,237.01	70,950.00	-1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,913.50	59,914.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,913.50	59,914.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,274.27	196,909.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,274.27	196,909.00	-4.5%
TOTAL, EXPENDITURES			4,088,895.09	4,070,022.00	-0.5%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	492,675.13	604,667.00	22.7%
3) Other State Revenue		8300-8599	1,669,150.08	1,511,756.00	-9.4%
4) Other Local Revenue		8600-8799	1,918,353.63	1,977,300.00	3.1%
5) TOTAL, REVENUES			4,080,178.84	4,093,723.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,656,790.16	1,935,294.00	16.8%
2) Instruction - Related Services	2000-2999		384,069.18	380,495.00	-0.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,780,240.31	1,497,410.00	-15.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		206,274.27	196,909.00	-4.5%
8) Plant Services	8000-8999		1,607.67	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,913.50	59,914.00	0.0%
10) TOTAL, EXPENDITURES			4,088,895.09	4,070,022.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,716.25)	23,701.00	-371.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,716.25)	23,701.00	-371.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,949.86	304,233.61	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,949.86	304,233.61	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,949.86	304,233.61	-2.8%
2) Ending Balance, June 30 (E + F1e)			304,233.61	327,934.61	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	304,233.61	327,934.61	7.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

CAFETERIA FUND



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,288,518.23	4,448,351.00	3.7%
3) Other State Revenue		8300-8599	301,181.13	294,344.00	-2.3%
4) Other Local Revenue		8600-8799	3,273,300.87	3,224,000.00	-1.5%
5) TOTAL, REVENUES			7,863,000.23	7,966,695.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,665,898.66	2,567,482.00	-3.7%
3) Employee Benefits		3000-3999	914,248.21	968,597.00	5.9%
4) Books and Supplies		4000-4999	3,617,885.01	3,916,191.00	8.2%
5) Services and Other Operating Expenditures		5000-5999	144,714.64	160,095.00	10.6%
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	367,040.01	369,132.00	0.6%
9) TOTAL, EXPENDITURES			7,709,786.53	7,981,497.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,213.70	(14,802.00)	-109.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,213.70	(14,802.00)	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,518,055.40	1,671,269.10	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,055.40	1,671,269.10	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,518,055.40	1,671,269.10	10.1%
2) Ending Balance, June 30 (E + F1e)			1,671,269.10	1,656,467.10	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,170.00	0.00	-100.0%
Stores		9712	96,544.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,560,555.09	1,656,467.10	6.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,671.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,477,238.00		
c) in Revolving Cash Account		9130	14,170.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	823,739.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,079.05		
6) Stores		9320	96,544.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,492,441.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	231,022.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	368,424.45		
4) Current Loans		9640			
5) Unearned Revenue		9650	221,725.93		
6) TOTAL, LIABILITIES			821,172.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,671,269.10		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,288,518.23	3,948,351.00	-7.9%
Donated Food Commodities		8221	0.00	500,000.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,288,518.23	4,448,351.00	3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	301,181.13	294,344.00	-2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			301,181.13	294,344.00	-2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,266,671.86	3,220,000.00	-1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,629.01	4,000.00	-39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,273,300.87	3,224,000.00	-1.5%
TOTAL, REVENUES			7,863,000.23	7,966,695.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,156,324.03	2,077,615.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	306,226.76	295,127.00	-3.6%
Clerical, Technical and Office Salaries		2400	203,347.87	194,740.00	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,665,898.66	2,567,482.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	360,402.67	426,872.00	18.4%
OASDI/Medicare/Alternative		3301-3302	186,121.79	196,179.00	5.4%
Health and Welfare Benefits		3401-3402	283,390.52	269,210.00	-5.0%
Unemployment Insurance		3501-3502	1,219.74	1,284.00	5.3%
Workers' Compensation		3601-3602	69,285.29	66,755.00	-3.7%
OPEB, Allocated		3701-3702	13,828.20	8,297.00	-40.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			914,248.21	968,597.00	5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243,451.34	240,946.00	-1.0%
Noncapitalized Equipment		4400	47,365.10	40,000.00	-15.5%
Food		4700	3,327,068.57	3,635,245.00	9.3%
TOTAL, BOOKS AND SUPPLIES			3,617,885.01	3,916,191.00	8.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,960.29	5,000.00	68.9%
Dues and Memberships		5300	1,485.88	1,500.00	1.0%
Insurance		5400-5450	1,700.00	1,700.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,879.40	42,800.00	26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,632.60	8,200.00	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	96,056.47	100,895.00	5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,714.64	160,095.00	10.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	367,040.01	369,132.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			367,040.01	369,132.00	0.6%
TOTAL, EXPENDITURES			7,709,786.53	7,981,497.00	3.5%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,288,518.23	4,448,351.00	3.7%
3) Other State Revenue		8300-8599	301,181.13	294,344.00	-2.3%
4) Other Local Revenue		8600-8799	3,273,300.87	3,224,000.00	-1.5%
5) TOTAL, REVENUES			7,863,000.23	7,966,695.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,342,746.52	7,612,365.00	3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		367,040.01	369,132.00	0.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,709,786.53	7,981,497.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			153,213.70	(14,802.00)	-109.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,213.70	(14,802.00)	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,518,055.40	1,671,269.10	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,055.40	1,671,269.10	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,518,055.40	1,671,269.10	10.1%
2) Ending Balance, June 30 (E + F1e)			1,671,269.10	1,656,467.10	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,170.00	0.00	-100.0%
Stores		9712	96,544.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,560,555.09	1,656,467.10	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,560,555.09	1,656,467.10
Total, Restricted Balance		<u>1,560,555.09</u>	<u>1,656,467.10</u>

BUILDING FUND



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,325.05	75,000.00	-63.1%
5) TOTAL, REVENUES			203,325.05	75,000.00	-63.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,347,520.12	1,954,378.00	-16.7%
5) Services and Other Operating Expenditures		5000-5999	1,677,203.67	1,600,600.00	-4.6%
6) Capital Outlay		6000-6999	5,747,378.37	6,735,600.00	17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,772,102.16	10,290,578.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,568,777.11)	(10,215,578.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,568,777.11)	(10,215,578.00)	6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,685,006.49	9,116,229.38	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,685,006.49	9,116,229.38	-51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,685,006.49	9,116,229.38	-51.2%
2) Ending Balance, June 30 (E + F1e)			9,116,229.38	(1,099,348.62)	-112.1%
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			9,116,229.38	0.00	-100.0%
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	(1,099,348.62)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,363,225.43		
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	53,511.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,416,737.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,300,507.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,300,507.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,116,229.38		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	200,680.91	75,000.00	-62.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,644.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,325.05	75,000.00	-63.1%
TOTAL, REVENUES			203,325.05	75,000.00	-63.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,037.10	13,000.00	-59.4%
Noncapitalized Equipment		4400	2,315,483.02	1,941,378.00	-16.2%
TOTAL, BOOKS AND SUPPLIES			2,347,520.12	1,954,378.00	-16.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,542,244.32	1,352,000.00	-12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	134,959.35	248,600.00	84.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,677,203.67	1,600,600.00	-4.6%
CAPITAL OUTLAY					
Land		6100	10,100.00	10,000.00	-1.0%
Land Improvements		6170	704,906.96	7,000.00	-99.0%
Buildings and Improvements of Buildings		6200	5,032,371.41	6,633,600.00	31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	85,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,747,378.37	6,735,600.00	17.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,772,102.16	10,290,578.00	5.3%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,325.05	75,000.00	-63.1%
5) TOTAL, REVENUES			203,325.05	75,000.00	-63.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,772,102.16	10,290,578.00	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,772,102.16	10,290,578.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,568,777.11)	(10,215,578.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,568,777.11)	(10,215,578.00)	6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,685,006.49	9,116,229.38	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,685,006.49	9,116,229.38	-51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,685,006.49	9,116,229.38	-51.2%
2) Ending Balance, June 30 (E + F1e)			9,116,229.38	(1,099,348.62)	-112.1%
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			9,116,229.38	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,099,348.62)	New

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	9,116,229.38	0.00
Total, Restricted Balance		<u>9,116,229.38</u>	<u>0.00</u>

CAPITAL FACILITIES FUND



2017 - 2018

Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,446,885.48	8,896,300.00	19.5%
5) TOTAL, REVENUES			7,446,885.48	8,896,300.00	19.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	177,209.80	167,082.00	-5.7%
3) Employee Benefits		3000-3999	58,571.37	58,454.00	-0.2%
4) Books and Supplies		4000-4999	86,283.05	476,000.00	451.7%
5) Services and Other Operating Expenditures		5000-5999	1,760,632.10	2,496,000.00	41.8%
6) Capital Outlay		6000-6999	7,545,394.73	7,297,414.00	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	246,300.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,872,991.05	10,741,250.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,426,105.57)	(1,844,950.00)	-24.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	823.78	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			823.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,425,281.79)	(1,844,950.00)	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,591,493.01	6,166,211.22	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,591,493.01	6,166,211.22	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,591,493.01	6,166,211.22	-28.2%
2) Ending Balance, June 30 (E + F1e)			6,166,211.22	4,321,261.22	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,166,211.22	4,321,261.22	-29.9%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	467,640.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,412,470.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	49.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,880,160.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,713,949.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,713,949.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,166,211.22		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,968.82	47,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	(63,906.95)	1,150,000.00	-1899.5%
Other Local Revenue All Other Local Revenue		8699	7,462,823.61	7,699,300.00	3.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,446,885.48	8,896,300.00	19.5%
TOTAL, REVENUES			7,446,885.48	8,896,300.00	19.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	110,328.00	103,234.00	-6.4%
Clerical, Technical and Office Salaries		2400	66,881.80	63,848.00	-4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			177,209.80	167,082.00	-5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,234.85	30,178.00	15.0%
OASDI/Medicare/Alternative		3301-3302	13,133.91	12,782.00	-2.7%
Health and Welfare Benefits		3401-3402	14,509.60	11,066.00	-23.7%
Unemployment Insurance		3501-3502	85.84	84.00	-2.1%
Workers' Compensation		3601-3602	4,607.17	4,344.00	-5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,571.37	58,454.00	-0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	86,283.05	476,000.00	451.7%
TOTAL, BOOKS AND SUPPLIES			86,283.05	476,000.00	451.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,609.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,896.62	90,500.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,583,126.48	2,405,500.00	51.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,760,632.10	2,496,000.00	41.8%
CAPITAL OUTLAY					
Land		6100	31,250.00	25,000.00	-20.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,505,156.49	6,662,414.00	-11.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,988.24	610,000.00	6686.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,545,394.73	7,297,414.00	-3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	46,300.00	3.1%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	246,300.00	0.6%
TOTAL, EXPENDITURES			9,872,991.05	10,741,250.00	8.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	823.78	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			823.78	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			823.78	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,446,885.48	8,896,300.00	19.5%
5) TOTAL, REVENUES			7,446,885.48	8,896,300.00	19.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		710,438.21	1,671,036.00	135.2%
8) Plant Services	8000-8999		8,917,652.84	8,823,914.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	246,300.00	0.6%
10) TOTAL, EXPENDITURES			9,872,991.05	10,741,250.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,426,105.57)	(1,844,950.00)	-24.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	823.78	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			823.78	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,425,281.79)	(1,844,950.00)	-23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,591,493.01	6,166,211.22	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,591,493.01	6,166,211.22	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,591,493.01	6,166,211.22	-28.2%
2) Ending Balance, June 30 (E + F1e)			6,166,211.22	4,321,261.22	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,166,211.22	4,321,261.22	-29.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	6,166,211.22	4,321,261.22
Total, Restricted Balance		<u>6,166,211.22</u>	<u>4,321,261.22</u>

COUNTY SCHOOL
FACILITIES FUND



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.78	0.00	-100.0%
5) TOTAL, REVENUES			823.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			823.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	823.78	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			(823.78)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	823.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			823.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.78	0.00	-100.0%
TOTAL, REVENUES			823.78	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	823.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			823.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(823.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.78	0.00	-100.0%
5) TOTAL, REVENUES			823.78	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			823.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	823.78	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			(823.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY PROJECTS



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	253,008.37	2,000.00	-99.2%
5) TOTAL, REVENUES			253,008.37	2,000.00	-99.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,295.58	11,592.00	169.9%
3) Employee Benefits		3000-3999	414.51	1,194.00	188.1%
4) Books and Supplies		4000-4999	711,845.05	2,196,232.00	208.5%
5) Services and Other Operating Expenditures		5000-5999	235,091.89	225,000.00	-4.3%
6) Capital Outlay		6000-6999	279,150.11	600,000.00	114.9%
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			1,230,797.14	3,034,018.00	146.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(977,788.77)	(3,032,018.00)	210.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	483,809.58	2,893,993.00	498.2%
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			483,809.58	2,893,993.00	498.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,979.19)	(138,025.00)	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,787.46	32,808.27	-93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,787.46	32,808.27	-93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,787.46	32,808.27	-93.8%
2) Ending Balance, June 30 (E + F1e)			32,808.27	(105,216.73)	-420.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,808.27	(105,216.73)	-420.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,175.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	675.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			138,851.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	106,043.16		
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			106,043.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,808.27		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,092.53	2,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	249,915.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,008.37	2,000.00	-99.2%
TOTAL, REVENUES			253,008.37	2,000.00	-99.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,295.58	11,592.00	169.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,295.58	11,592.00	169.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	304.13	887.00	191.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.97	6.00	204.6%
Workers' Compensation		3601-3602	108.41	301.00	177.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			414.51	1,194.00	188.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,553.85	50,000.00	662.9%
Noncapitalized Equipment		4400	705,291.20	2,146,232.00	204.3%
TOTAL, BOOKS AND SUPPLIES			711,845.05	2,196,232.00	208.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,494.21	0.00	-100.0%
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	208,597.68	225,000.00	7.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,091.89	225,000.00	-4.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,651.24	600,000.00	209.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	85,498.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,150.11	600,000.00	114.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,230,797.14	3,034,018.00	146.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	483,809.58	2,893,993.00	498.2%
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			483,809.58	2,893,993.00	498.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			483,809.58	2,893,993.00	498.2%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	253,008.37	2,000.00	-99.2%
5) TOTAL, REVENUES			253,008.37	2,000.00	-99.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,230,797.14	3,034,018.00	146.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,230,797.14	3,034,018.00	146.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(977,788.77)	(3,032,018.00)	210.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	483,809.58	2,893,993.00	498.2%
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			483,809.58	2,893,993.00	498.2%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,979.19)	(138,025.00)	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	526,787.46	32,808.27	-93.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			526,787.46	32,808.27	-93.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			526,787.46	32,808.27	-93.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	32,808.27	(105,216.73)	-420.7%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

BOND INTEREST AND REDEMPTION FUND



2017 - 2018
Unaudited Actuals

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,042.34	132,168.00	-6.3%
4) Other Local Revenue		8600-8799	18,625,748.42	17,795,254.00	-4.5%
5) TOTAL, REVENUES			18,766,790.76	17,927,422.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,724,843.91	17,683,951.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,724,843.91	17,683,951.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,041,946.85	243,471.00	-76.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,041,946.85	243,471.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,390,513.18	21,432,460.03	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,390,513.18	21,432,460.03	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,390,513.18	21,432,460.03	5.1%
2) Ending Balance, June 30 (E + F1e)			21,432,460.03	21,675,931.03	1.1%
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			21,432,460.03	21,675,931.03	1.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,432,460.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,432,460.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,432,460.03		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	141,042.34	132,168.00	-6.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,042.34	132,168.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	17,188,127.72	17,526,606.00	2.0%
Unsecured Roll		8612	271,593.41	268,648.00	-1.1%
Prior Years' Taxes		8613	543,645.10	0.00	-100.0%
Supplemental Taxes		8614	457,965.01	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	164,417.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,625,748.42	17,795,254.00	-4.5%
TOTAL, REVENUES			18,766,790.76	17,927,422.00	-4.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,868,340.00	8,827,067.00	-0.5%
Bond Interest and Other Service Charges		7434	8,856,503.91	8,856,884.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,724,843.91	17,683,951.00	-0.2%
TOTAL, EXPENDITURES			17,724,843.91	17,683,951.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,042.34	132,168.00	-6.3%
4) Other Local Revenue		8600-8799	18,625,748.42	17,795,254.00	-4.5%
5) TOTAL, REVENUES			18,766,790.76	17,927,422.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,724,843.91	17,683,951.00	-0.2%
10) TOTAL, EXPENDITURES			17,724,843.91	17,683,951.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,041,946.85	243,471.00	-76.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,041,946.85	243,471.00	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,390,513.18	21,432,460.03	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,390,513.18	21,432,460.03	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,390,513.18	21,432,460.03	5.1%
2) Ending Balance, June 30 (E + F1e)			21,432,460.03	21,675,931.03	1.1%
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			21,432,460.03	21,675,931.03	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	21,432,460.03	21,675,931.03
Total, Restricted Balance		<u>21,432,460.03</u>	<u>21,675,931.03</u>