

Oceanside Unified School District
Oceanside, California

2018-19
Unaudited Actuals

For Board Approval
September 10, 2019

Item 12.A

2018-19 Unaudited Actuals

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
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SECTION 1

BUDGET OVERVIEW

Oceanside Unified School District

2018-2019 Unaudited Actuals

General Fund Summary

	Unrestricted	Restricted	Total Fund
Revenues			
LCFF Sources	169,074,310	973,394	170,047,704
Federal Revenues	8,293,730	10,823,546	19,117,276
State Revenues	6,748,776	20,903,665	27,652,441
Local Revenues	3,286,650	9,892,957	13,179,607
Total Revenue	187,403,466	42,593,563	229,997,028
Expenditures			
Certificated Salaries	70,613,774	19,275,990	89,889,763
Classified Salaries	20,940,875	10,331,988	31,272,863
Employee Benefits	41,021,521	30,880,553	71,902,074
Books & Supplies	2,546,543	2,911,238	5,457,782
Services, Other Operating Exp	12,582,224	7,904,543	20,486,767
Capital Outlay	85,687	2,081,412	2,167,100
Other Outgo/Direct/Indirect Costs	(1,051,659)	2,081,606	1,029,947
Total Expenditures	146,738,966	75,467,331	222,206,297
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	17,189	-	17,189
Other Uses	-	-	-
Contributions	(31,961,743)	31,961,743	-
Total Other Sources/Uses	(31,978,932)	31,961,743	(17,189)
Net Change in Fund Balance	8,685,567	(912,025)	7,773,542
Beginning Fund Balance	23,203,374	5,402,112	28,605,485
Ending Fund Balance	31,888,941	4,490,087	36,379,027
Revolving Cash	290,000	-	290,000
Stores Inventory	75,322	-	75,322
Prepaid Items	2,883,687	-	2,883,687
Restricted	-	4,490,087	4,490,087
Other Commitments	500,000	-	500,000
Other Assignments	17,029,617	-	17,029,617
Reserve for Economic Uncertainties	11,110,315	-	11,110,315

Oceanside Unified School District

2018-19 Unaudited Actuals

Components of Ending Fund Balance

Nonspendable:

Stores, Revolving Cash	365,322	
Prepaid Expenditures	2,883,687	
	<hr/> 3,249,009	

Restricted: 4,490,087

Committed:

Post Retirement benefit reserve (GASB 43/45)	500,000
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Assigned:

Facility & Field Maintenance	
<i>HS Turf (OHS & ECHS)</i>	2,000,000
<i>HS Bleachers (ECHS)</i>	894,481
Textbook Adoption & Training	3,334,067
SERP Liability (2021-22 & 2022-23)	5,200,000
Site Carryover	144,572
Declining Enrollment	5,456,497
	<hr/> 17,029,617

Unassigned:

Reserve for Economic Uncertainties	11,110,315	5.00%
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Total Ending Fund Balance 36,379,027

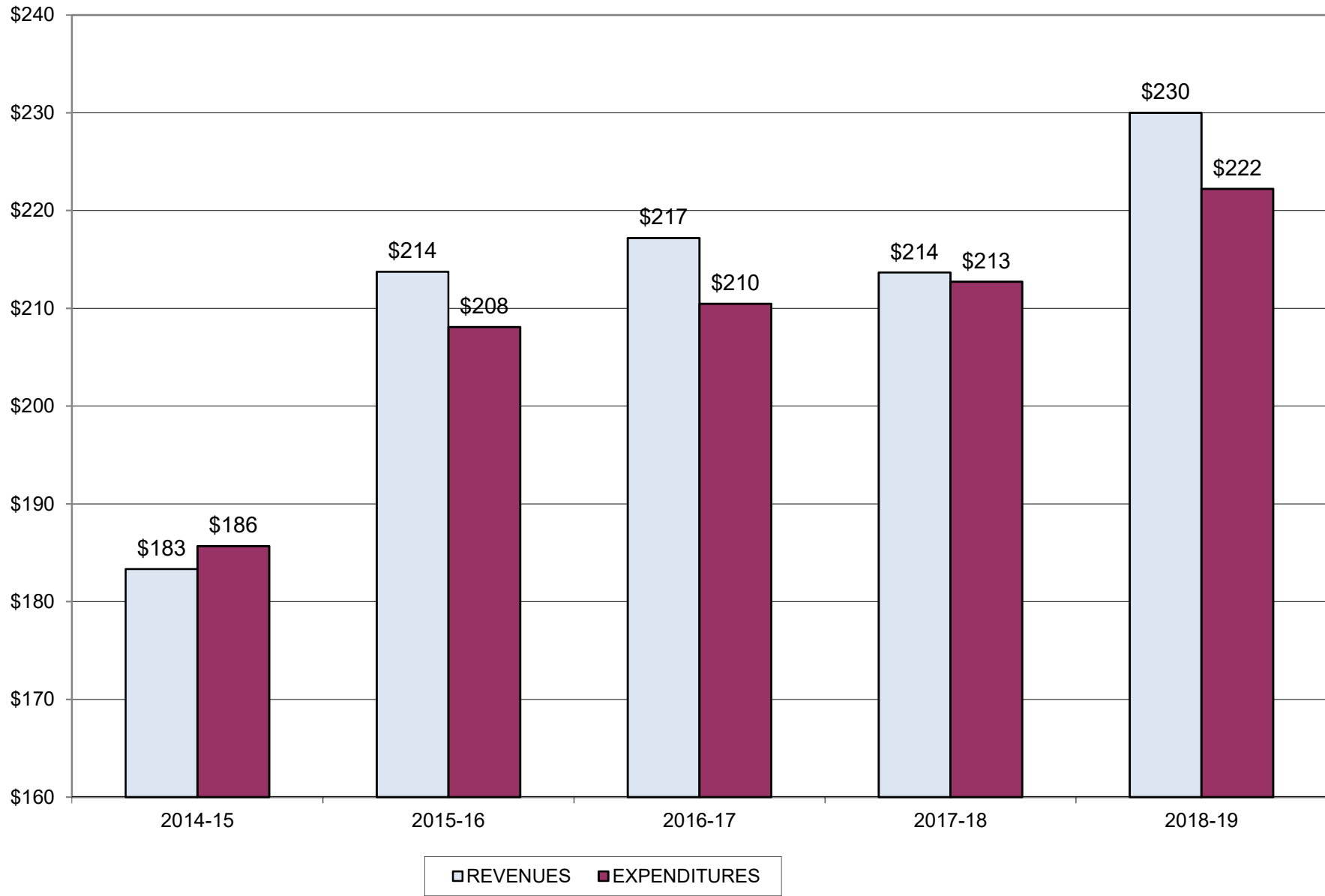
Oceanside Unified School District

2018-2019 Unaudited Actuals

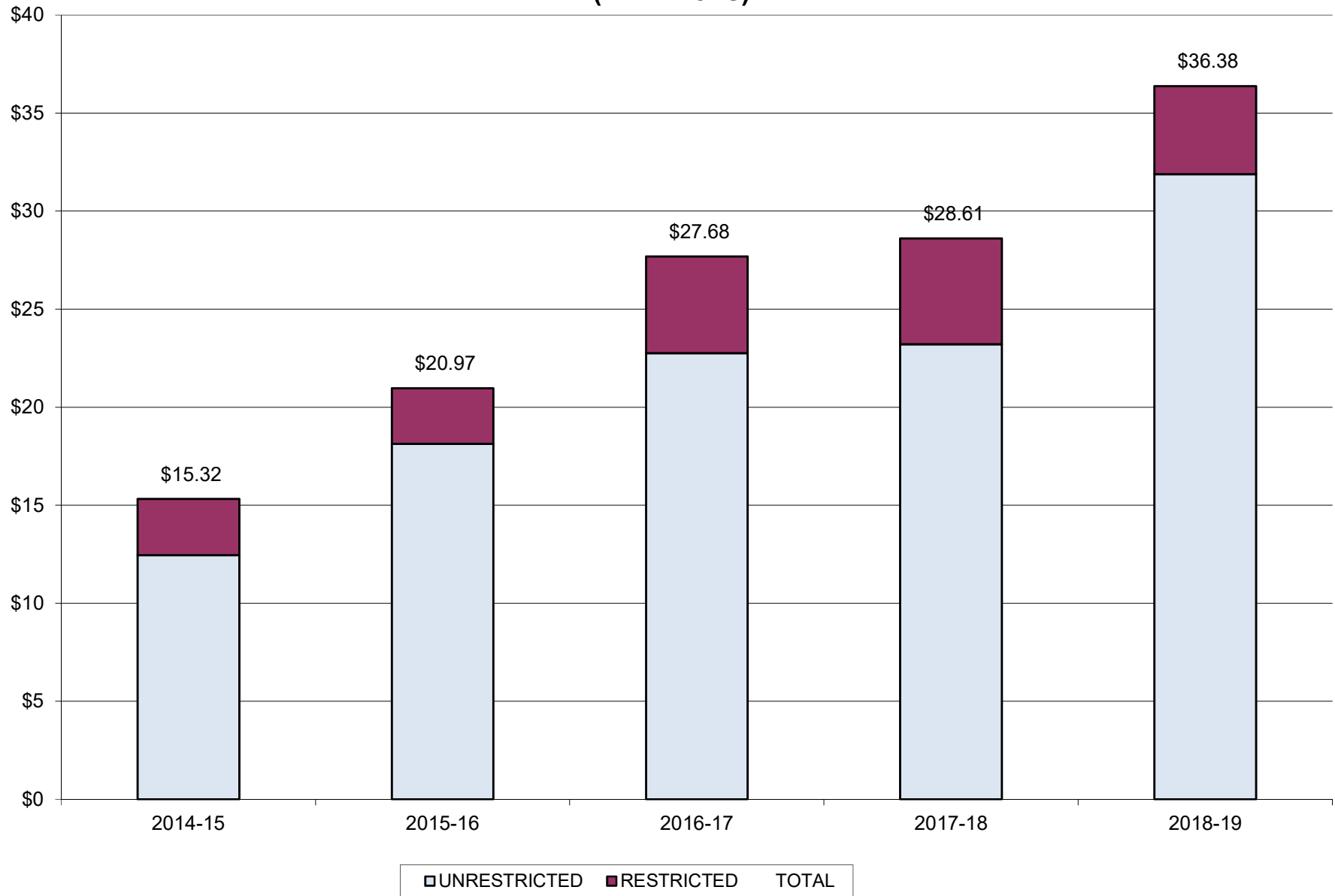
General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Difference
Revenues			
LCFF Sources	170,047,704	169,911,940	135,764
Federal Revenues	19,117,276	20,565,698	(1,448,422)
State Revenues	27,652,441	19,731,133	7,921,308
Local Revenues	13,179,607	12,667,064	512,543
Total Revenue	229,997,028	222,875,835	7,121,193
Expenditures			
Certificated Salaries	89,889,763	90,801,430	(911,667)
Classified Salaries	31,272,863	32,314,521	(1,041,658)
Employee Benefits	71,902,074	63,862,097	8,039,977
Books & Supplies	5,457,782	7,615,508	(2,157,726)
Services, Other Operating Exp	20,486,767	26,277,339	(5,790,572)
Capital Outlay	2,167,100	2,364,144	(197,044)
Other Outgo/Direct/Indirect Costs	1,029,947	1,204,026	(174,079)
Total Expenditures	222,206,297	224,439,065	(2,232,768)
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	17,189	-	17,189
Other Uses	-	-	-
Contributions	-	-	-
Total Other Sources/Uses	(17,189)	-	(17,189)
Net Change in Fund Balance	7,773,542	(1,563,230)	9,336,772
Beginning Fund Balance	28,605,485	28,605,485	-
Ending Fund Balance	36,379,027	27,042,255	9,336,772
Revolving Cash	290,000	290,000	-
Stores Inventory	75,322	52,579	22,743
Prepaid Items	2,883,687		2,883,687
Restricted	4,490,087	3,957,825	532,262
Other Commitments	500,000	500,000	-
Other Assignments	17,029,617	4,125,800	12,903,817
Reserve for Economic Uncertainties	11,110,315	11,221,954	(111,638)

Trend in Revenue and Expenditures
General Fund 2014-2015 through 2018-2019
(in millions)



Trend in Ending Fund Balance
General Fund 2014-2015 through 2018-2019
(in millions)



**Oceanside Unified School District
2018-2019 Unaudited Actuals
Other Funds**

	Child Development	Child Nutrition	Building	Capital Facilities
Income				
LCFF Sources	-	-	-	-
Federal Revenues	-	6,263,354	-	-
State Revenues	871,891	621,777	2,685	-
Local Revenues	37,869	553,612	122,787	3,191,561
Total Income	909,761	7,438,742	125,472	3,191,561
Expenditures				
Certificated Salaries	424,365	-	-	-
Classified Salaries	48,790	2,996,118	36,709	-
Employee Benefits	280,425	1,631,400	20,271	-
Books & Supplies	17,856	2,525,545	960	7,665
Services, Other Operating Exp	49,503	97,743	299,953	69,831
Capital Outlay	-	-	1,420,911	113,476
Other Outgo/Direct Support/Indirect Costs	42,859	383,656	-	-
Total Expenditures	863,799	7,634,462	1,778,803	190,972
Interfund Transfers In	17,189	-	667,750	-
Interfund Transfers Out	-	-	-	-
Other Sources/Uses	-	-	-	-
Contributions	-	-	-	-
Total Other Sources/Uses	17,189	-	667,750	-
Net Change in Fund Balance	63,151	(195,719)	(985,581)	3,000,590
Beginning Fund Balance	125,938	2,397,448	6,016,119	7,599,004
Audit Adjustment		171,782		
Adjusted Beginning Bal		2,569,231		
Ending Fund Balance	189,089	2,373,511	5,030,537	10,599,593

**Oceanside Unified School District
2018-2019 Unaudited Actuals
Other Funds**

	County School Facilities	Bond Interest & Redemption	Self Insurance	Private- Purpose Trust Fund
Income				
LCFF Sources	-	-	-	-
Federal Revenues	-	-	-	-
State Revenues	667,105	113,549	-	-
Local Revenues	645	18,130,710	2,384,747	160
Total Income	667,750	18,244,259	2,384,747	160
Expenditures				
Certificated Salaries	-	-	-	148
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	12
Books & Supplies	-	-	-	-
Services, Other Operating Exp	-	-	1,958,541	-
Capital Outlay	-	-	-	-
Other Outgo/Direct Support/Indirect Costs	-	12,290,188	-	-
Total Expenditures	-	12,290,188	1,958,541	160
Interfund Transfers In	-	-	-	
Interfund Transfers Out	667,750	-	-	
Other Sources/Uses	-	(4,673,231)	-	
Contributions	-	-	-	
Total Other Sources/Uses	(667,750)	(4,673,231)	-	-
Net Change in Fund Balance	-	1,280,840	426,206	-
Beginning Fund Balance		18,812,568	4,108,687	-
Audit Adjustment				
Adjusted Beginning Bal				
Ending Fund Balance	-	20,093,408	4,534,893	-

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	169,074,309.62	973,394.00	170,047,703.62	171,159,054.00	931,923.00	172,090,977.00	1.2%
2) Federal Revenue		8100-8299	8,293,729.72	10,823,546.38	19,117,276.10	6,650,000.00	10,365,503.00	17,015,503.00	-11.0%
3) Other State Revenue		8300-8599	6,748,776.00	20,903,665.26	27,652,441.26	3,208,454.00	10,905,339.00	14,113,793.00	-49.0%
4) Other Local Revenue		8600-8799	3,286,650.27	9,892,957.18	13,179,607.45	1,900,207.00	9,010,373.00	10,910,580.00	-17.2%
5) TOTAL, REVENUES			187,403,465.61	42,593,562.82	229,997,028.43	182,917,715.00	31,213,138.00	214,130,853.00	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	70,613,773.58	19,275,989.53	89,889,763.11	71,185,352.00	19,396,930.00	90,582,282.00	0.8%
2) Classified Salaries		2000-2999	20,940,875.45	10,331,987.93	31,272,863.38	21,766,105.00	11,248,450.00	33,014,555.00	5.6%
3) Employee Benefits		3000-3999	41,021,521.13	30,880,553.05	71,902,074.18	43,920,373.00	22,941,653.00	66,862,026.00	-7.0%
4) Books and Supplies		4000-4999	2,546,543.40	2,911,238.49	5,457,781.89	4,608,410.00	4,253,122.00	8,861,532.00	62.4%
5) Services and Other Operating Expenditures		5000-5999	12,582,224.39	7,904,543.09	20,486,767.48	13,538,400.00	8,097,965.00	21,636,365.00	5.6%
6) Capital Outlay		6000-6999	85,687.44	2,081,412.43	2,167,099.87	35,000.00	187,840.00	222,840.00	-89.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,456,462.42	1,456,462.42	0.00	1,385,230.00	1,385,230.00	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,051,659.10)	625,143.70	(426,515.40)	(972,378.00)	635,581.00	(336,797.00)	-21.0%
9) TOTAL, EXPENDITURES			146,738,966.29	75,467,330.64	222,206,296.93	154,081,262.00	68,146,771.00	222,228,033.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			40,664,499.32	(32,873,767.82)	7,790,731.50	28,836,453.00	(36,933,633.00)	(8,097,180.00)	-203.9%
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	17,189.44	0.00	17,189.44	0.00	0.00	0.00	-100.0%
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	(31,961,742.79)	31,961,742.79	0.00	(35,212,421.00)	35,212,421.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,978,932.23)	31,961,742.79	(17,189.44)	(35,212,421.00)	35,212,421.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,685,567.09	(912,025.03)	7,773,542.06	(6,375,968.00)	(1,721,212.00)	(8,097,180.00)	-204.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
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)			23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
2) Ending Balance, June 30 (E + F1e)			31,888,940.65	4,490,086.69	36,379,027.34	25,512,972.65	2,768,874.69	28,281,847.34	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	75,321.99	0.00	75,321.99	70,775.71	0.00	70,775.71	-6.0%
Prepaid Items		9713	2,883,686.55	0.00	2,883,686.55	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,490,086.71	4,490,086.71	0.00	2,768,874.71	2,768,874.71	-38.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	512,500.00	0.00	512,500.00	2.5%
GASB 75 - OPEB	0000	9760	500,000.00		500,000.00				
GASB 75 - OPEB	0000	9760				512,500.00		512,500.00	
d) Assigned									
Other Assignments		9780	17,029,617.00	0.00	17,029,617.00	13,528,295.49	0.00	13,528,295.49	-20.6%
High School Turf (OHS & ECHS)	0000	9780	2,000,000.00		2,000,000.00				
High School Bleachers (ECHS)	0000	9780	894,481.00		894,481.00				
Textbook Adoption & Training	0000	9780	3,334,067.00		3,334,067.00				
SERP Liability (2021-22 & 2022-23)	0000	9780	5,200,000.00		5,200,000.00				
Declining Enrollment	0000	9780	5,456,497.00		5,456,497.00				
Site Donation Carryover	0000	9780	144,572.00		144,572.00				
High School Turf (OHS & ECHS)	0000	9780				2,000,000.00		2,000,000.00	
High School Bleachers (ECHS)	0000	9780				894,481.00		894,481.00	
SERP Liability (2022-23)	0000	9780				2,600,000.00		2,600,000.00	
Site Carryover	0000	9780				144,572.00		144,572.00	
Declining Enrollment	0000	9780				7,889,242.49		7,889,242.49	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,110,315.11	0.00	11,110,315.11	11,111,401.45	0.00	11,111,401.45	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	(0.02)	0.00	(0.02)	(0.02)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,372,850.63	143,694.76	31,516,545.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	139,796.10	0.00	139,796.10				
c) in Revolving Cash Account		9130	290,000.00	0.00	290,000.00				
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	4,184,718.23	8,558,661.06	12,743,379.29				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,113,101.16	16,688.04	1,129,789.20				
6) Stores		9320	75,321.99	0.00	75,321.99				
7) Prepaid Expenditures		9330	2,883,686.55	0.00	2,883,686.55				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			40,059,474.66	8,719,043.86	48,778,518.52				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,524,953.90	2,345,670.52	9,870,624.42				
2) Due to Grantor Governments		9590	125,792.69	894,243.37	1,020,036.06				
3) Due to Other Funds		9610	519,787.90	0.00	519,787.90				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	989,043.26	989,043.26				
6) TOTAL, LIABILITIES			8,170,534.49	4,228,957.15	12,399,491.64				
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)			31,888,940.17	4,490,086.71	36,379,026.88				

			2018-19 Unaudited Actuals			2019-20 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	83,615,529.00	0.00	83,615,529.00	88,259,281.00	0.00	88,259,281.00	5.6%
Education Protection Account State Aid - Current Year		8012	27,395,464.00	0.00	27,395,464.00	25,150,928.00	0.00	25,150,928.00	-8.2%
State Aid - Prior Years		8019	623,475.00	0.00	623,475.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	380,685.12	0.00	380,685.12	380,685.00	0.00	380,685.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	57,612,971.81	0.00	57,612,971.81	57,657,540.00	0.00	57,657,540.00	0.1%
Unsecured Roll Taxes		8042	1,840,003.27	0.00	1,840,003.27	1,822,002.00	0.00	1,822,002.00	-1.0%
Prior Years' Taxes		8043	(25,473.04)	0.00	(25,473.04)	(12,195.00)	0.00	(12,195.00)	-52.1%
Supplemental Taxes		8044	2,217,491.32	0.00	2,217,491.32	2,255,553.00	0.00	2,255,553.00	1.7%
Education Revenue Augmentation Fund (ERAF)		8045	(30,948.00)	0.00	(30,948.00)	(213,489.00)	0.00	(213,489.00)	589.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,890,441.14	0.00	3,890,441.14	3,856,843.00	0.00	3,856,843.00	-0.9%
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			177,519,639.62	0.00	177,519,639.62	179,157,148.00	0.00	179,157,148.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,445,330.00)	0.00	(8,445,330.00)	(7,998,094.00)	0.00	(7,998,094.00)	-5.3%
Property Taxes Transfers		8097	0.00	973,394.00	973,394.00	0.00	931,923.00	931,923.00	-4.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			169,074,309.62	973,394.00	170,047,703.62	171,159,054.00	931,923.00	172,090,977.00	1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	6,590,673.50	0.00	6,590,673.50	5,200,000.00	0.00	5,200,000.00	-21.1%
Special Education Entitlement		8181	0.00	3,574,973.00	3,574,973.00	0.00	3,574,973.00	3,574,973.00	0.0%
Special Education Discretionary Grants		8182	0.00	314,054.00	314,054.00	0.00	314,054.00	314,054.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	767,897.67	767,897.67	0.00	635,000.00	635,000.00	-17.3%
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		4,533,384.41	4,533,384.41		3,751,308.00	3,751,308.00	-17.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		439,676.98	439,676.98		565,957.00	565,957.00	28.7%
Title III, Part A, Immigrant Student Program	4201	8290		26,723.88	26,723.88		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		233,443.50	233,443.50		290,925.00	290,925.00	24.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		153,190.09	153,190.09		477,356.00	477,356.00	211.6%
Other NCLB / Every Student Succeeds Act	5630	8290							
Career and Technical Education	3500-3599	8290		136,917.00	136,917.00		130,000.00	130,000.00	-5.1%
All Other Federal Revenue	All Other	8290	1,703,056.22	643,285.85	2,346,342.07	1,450,000.00	625,930.00	2,075,930.00	-11.5%
TOTAL, FEDERAL REVENUE			8,293,729.72	10,823,546.38	19,117,276.10	6,650,000.00	10,365,503.00	17,015,503.00	-11.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,807,482.00	0.00	3,807,482.00	685,197.00	0.00	685,197.00	-82.0%
Lottery - Unrestricted and Instructional Materials		8560	2,883,648.48	1,227,823.39	4,111,471.87	2,523,257.00	885,647.00	3,408,904.00	-17.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		477.35	477.35		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		(879,590.23)	(879,590.23)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		948,597.39	948,597.39		191,000.00	191,000.00	-79.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	57,645.52	19,606,357.36	19,664,002.88	0.00	9,828,692.00	9,828,692.00	-50.0%
TOTAL, OTHER STATE REVENUE			6,748,776.00	20,903,665.26	27,652,441.26	3,208,454.00	10,905,339.00	14,113,793.00	-49.0%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,697.86	0.00	1,697.86	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	157,539.20	0.00	157,539.20	175,000.00	0.00	175,000.00	11.1%
Interest		8660	689,026.37	0.00	689,026.37	350,000.00	0.00	350,000.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	67,285.67	0.00	67,285.67	60,000.00	0.00	60,000.00	-10.8%
Interagency Services		8677	0.00	1,885,858.13	1,885,858.13	0.00	1,921,888.00	1,921,888.00	1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	204,593.00	0.00	204,593.00	190,000.00	0.00	190,000.00	-7.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,166,508.17	439,949.55	2,606,457.72	1,125,207.00	47,000.00	1,172,207.00	-55.0%
Tuition		8710	0.00	53,003.79	53,003.79	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	120,697.71	120,697.71	0.00	42,393.00	42,393.00	-64.9%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,393,448.00	7,393,448.00		6,999,092.00	6,999,092.00	-5.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,286,650.27	9,892,957.18	13,179,607.45	1,900,207.00	9,010,373.00	10,910,580.00	-17.2%
TOTAL, REVENUES			187,403,465.61	42,593,562.82	229,997,028.43	182,917,715.00	31,213,138.00	214,130,853.00	-6.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,283,577.32	15,294,981.59	74,578,558.91	59,821,953.00	15,447,818.00	75,269,771.00	0.9%
Certificated Pupil Support Salaries		1200	5,152,974.96	1,155,359.82	6,308,334.78	5,243,577.00	1,684,619.00	6,928,196.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,583,102.38	741,234.30	6,324,336.68	5,603,644.00	856,347.00	6,459,991.00	2.1%
Other Certificated Salaries		1900	594,118.92	2,084,413.82	2,678,532.74	516,178.00	1,408,146.00	1,924,324.00	-28.2%
TOTAL, CERTIFICATED SALARIES			70,613,773.58	19,275,989.53	89,889,763.11	71,185,352.00	19,396,930.00	90,582,282.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	225,411.03	6,930,576.10	7,155,987.13	192,144.00	8,018,357.00	8,210,501.00	14.7%
Classified Support Salaries		2200	7,450,417.12	2,722,221.34	10,172,638.46	7,772,341.00	2,626,924.00	10,399,265.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,560,768.58	142,305.36	1,703,073.94	1,484,932.00	115,040.00	1,599,972.00	-6.1%
Clerical, Technical and Office Salaries		2400	9,208,891.09	407,326.43	9,616,217.52	9,716,986.00	370,239.00	10,087,225.00	4.9%
Other Classified Salaries		2900	2,495,387.63	129,558.70	2,624,946.33	2,599,702.00	117,890.00	2,717,592.00	3.5%
TOTAL, CLASSIFIED SALARIES			20,940,875.45	10,331,987.93	31,272,863.38	21,766,105.00	11,248,450.00	33,014,555.00	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,385,204.33	17,498,171.53	28,883,375.86	12,242,302.00	10,877,224.00	23,119,526.00	-20.0%
PERS		3201-3202	3,397,129.19	3,943,584.27	7,340,713.46	4,256,377.00	2,543,319.00	6,799,696.00	-7.4%
OASDI/Medicare/Alternative		3301-3302	2,614,431.18	1,079,775.52	3,694,206.70	2,628,827.00	1,244,427.00	3,873,254.00	4.8%
Health and Welfare Benefits		3401-3402	16,571,368.51	6,864,619.03	23,435,987.54	17,750,820.00	6,564,109.00	24,314,929.00	3.8%
Unemployment Insurance		3501-3502	45,975.10	14,714.99	60,690.09	46,333.00	16,000.00	62,333.00	2.7%
Workers' Compensation		3601-3602	4,160,990.56	1,368,922.67	5,529,913.23	4,299,587.00	1,597,394.00	5,896,981.00	6.6%
OPEB, Allocated		3701-3702	2,632,113.56	0.00	2,632,113.56	2,488,440.00	0.00	2,488,440.00	-5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	214,308.70	110,765.04	325,073.74	207,687.00	99,180.00	306,867.00	-5.6%
TOTAL, EMPLOYEE BENEFITS			41,021,521.13	30,880,553.05	71,902,074.18	43,920,373.00	22,941,653.00	66,862,026.00	-7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	446,470.55	446,470.55	1,227,175.00	2,063,425.00	3,290,600.00	637.0%
Books and Other Reference Materials		4200	10,867.02	216,504.50	227,371.52	23,606.00	132,407.00	156,013.00	-31.4%
Materials and Supplies		4300	1,989,302.53	1,654,104.48	3,643,407.01	2,719,029.00	1,768,310.00	4,487,339.00	23.2%
Noncapitalized Equipment		4400	546,178.56	587,949.16	1,134,127.72	638,600.00	284,883.00	923,483.00	-18.6%
Food		4700	195.29	6,209.80	6,405.09	0.00	4,097.00	4,097.00	-36.0%
TOTAL, BOOKS AND SUPPLIES			2,546,543.40	2,911,238.49	5,457,781.89	4,608,410.00	4,253,122.00	8,861,532.00	62.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,590,667.87	1,590,667.87	0.00	1,409,880.00	1,409,880.00	-11.4%
Travel and Conferences		5200	109,208.40	195,033.87	304,242.27	180,329.00	167,145.00	347,474.00	14.2%
Dues and Memberships		5300	67,228.35	30,739.34	97,967.69	87,260.00	2,250.00	89,510.00	-8.6%
Insurance		5400 - 5450	1,092,813.00	0.00	1,092,813.00	1,428,470.00	0.00	1,428,470.00	30.7%
Operations and Housekeeping Services		5500	4,584,864.80	14,246.00	4,599,110.80	5,151,793.00	15,000.00	5,166,793.00	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	819,035.02	153,453.92	972,488.94	1,226,015.00	165,236.00	1,391,251.00	43.1%
Transfers of Direct Costs		5710	(160,798.74)	160,798.74	0.00	(161,339.00)	161,339.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,026.96)	0.00	(76,026.96)	(6,000.00)	0.00	(6,000.00)	-92.1%
Professional/Consulting Services and Operating Expenditures		5800	5,405,441.18	5,745,373.03	11,150,814.21	4,882,307.00	6,169,415.00	11,051,722.00	-0.9%
Communications		5900	740,459.34	14,230.32	754,689.66	749,565.00	7,700.00	757,265.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,582,224.39	7,904,543.09	20,486,767.48	13,538,400.00	8,097,965.00	21,636,365.00	5.6%

			2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,428,113.92	1,428,113.92	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,687.44	653,298.51	738,985.95	35,000.00	187,840.00	222,840.00	-69.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,687.44	2,081,412.43	2,167,099.87	35,000.00	187,840.00	222,840.00	-89.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	27,393.28	27,393.28	0.00	50,000.00	50,000.00	82.5%
Payments to County Offices		7142	0.00	1,429,069.14	1,429,069.14	0.00	1,335,230.00	1,335,230.00	-6.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,456,462.42	1,456,462.42	0.00	1,385,230.00	1,385,230.00	-4.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(625,143.73)	625,143.70	(0.03)	(635,581.00)	635,581.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(426,515.37)	0.00	(426,515.37)	(336,797.00)	0.00	(336,797.00)	-21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,051,659.10)	625,143.70	(426,515.40)	(972,378.00)	635,581.00	(336,797.00)	-21.0%
TOTAL, EXPENDITURES									
			146,738,966.29	75,467,330.64	222,206,296.93	154,081,262.00	68,146,771.00	222,228,033.00	0.0%

			2018-19 Unaudited Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	17,189.44	0.00	17,189.44	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,189.44	0.00	17,189.44	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(31,961,742.79)	31,961,742.79	0.00	(35,212,421.00)	35,212,421.00	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			(31,961,742.79)	31,961,742.79	0.00	(35,212,421.00)	35,212,421.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(31,978,932.23)	31,961,742.79	(17,189.44)	(35,212,421.00)	35,212,421.00	0.00	-100.0%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	169,074,309.62	973,394.00	170,047,703.62	171,159,054.00	931,923.00	172,090,977.00	1.2%
2) Federal Revenue		8100-8299	8,293,729.72	10,823,546.38	19,117,276.10	6,650,000.00	10,365,503.00	17,015,503.00	-11.0%
3) Other State Revenue		8300-8599	6,748,776.00	20,903,665.26	27,652,441.26	3,208,454.00	10,905,339.00	14,113,793.00	-49.0%
4) Other Local Revenue		8600-8799	3,286,650.27	9,892,957.18	13,179,607.45	1,900,207.00	9,010,373.00	10,910,580.00	-17.2%
5) TOTAL, REVENUES			187,403,465.61	42,593,562.82	229,997,028.43	182,917,715.00	31,213,138.00	214,130,853.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		87,177,828.79	53,680,588.26	140,858,417.05	89,181,314.00	50,825,913.00	140,007,227.00	-0.6%
2) Instruction - Related Services	2000-2999		16,892,977.33	6,526,965.05	23,419,942.38	17,572,594.00	4,690,996.00	22,263,590.00	-4.9%
3) Pupil Services	3000-3999		16,462,404.36	4,025,404.54	20,487,808.90	16,990,773.00	3,701,148.00	20,691,921.00	1.0%
4) Ancillary Services	4000-4999		105,776.99	1,173.00	106,949.99	0.00	30.00	30.00	-100.0%
5) Community Services	5000-5999		64,491.10	408.00	64,899.10	8,000.00	907.00	8,907.00	-86.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,481,825.17	1,076,269.88	11,558,095.05	12,986,638.00	744,086.00	13,730,724.00	18.8%
8) Plant Services	8000-8999		15,553,662.55	8,700,059.49	24,253,722.04	17,341,943.00	6,798,461.00	24,140,404.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,456,462.42	1,456,462.42	0.00	1,385,230.00	1,385,230.00	-4.9%
10) TOTAL, EXPENDITURES			146,738,966.29	75,467,330.64	222,206,296.93	154,081,262.00	68,146,771.00	222,228,033.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			40,664,499.32	(32,873,767.82)	7,790,731.50	28,836,453.00	(36,933,633.00)	(8,097,180.00)	-203.9%
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		17,189.44	0.00	17,189.44	0.00	0.00	0.00	-100.0%
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		(31,961,742.79)	31,961,742.79	0.00	(35,212,421.00)	35,212,421.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,978,932.23)	31,961,742.79	(17,189.44)	(35,212,421.00)	35,212,421.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,685,567.09	(912,025.03)	7,773,542.06	(6,375,968.00)	(1,721,212.00)	(8,097,180.00)	-204.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
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)			23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,203,373.56	5,402,111.72	28,605,485.28	31,888,940.65	4,490,086.69	36,379,027.34	27.2%
2) Ending Balance, June 30 (E + F1e)			31,888,940.65	4,490,086.69	36,379,027.34	25,512,972.65	2,768,874.69	28,281,847.34	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	75,321.99	0.00	75,321.99	70,775.71	0.00	70,775.71	-6.0%
Prepaid Items		9713	2,883,686.55	0.00	2,883,686.55	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,490,086.71	4,490,086.71	0.00	2,768,874.71	2,768,874.71	-38.3%
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	500,000.00	0.00	500,000.00	512,500.00	0.00	512,500.00	2.5%
GASB 75 - OPEB	0000	9760	500,000.00		500,000.00				
GASB 75 - OPEB	0000	9760				512,500.00		512,500.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,029,617.00	0.00	17,029,617.00	13,528,295.49	0.00	13,528,295.49	-20.6%
High School Turf (OHS & ECHS)	0000	9780	2,000,000.00		2,000,000.00				
High School Bleachers (ECHS)	0000	9780	894,481.00		894,481.00				
Textbook Adoption & Training	0000	9780	3,334,067.00		3,334,067.00				
SERP Liability (2021-22 & 2022-23)	0000	9780	5,200,000.00		5,200,000.00				
Declining Enrollment	0000	9780	5,456,497.00		5,456,497.00				
Site Donation Carryover	0000	9780	144,572.00		144,572.00				
High School Turf (OHS & ECHS)	0000	9780				2,000,000.00		2,000,000.00	
High School Bleachers (ECHS)	0000	9780				894,481.00		894,481.00	
SERP Liability (2022-23)	0000	9780				2,600,000.00		2,600,000.00	
Site Carryover	0000	9780				144,572.00		144,572.00	
Declining Enrollment	0000	9780				7,889,242.49		7,889,242.49	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,110,315.11	0.00	11,110,315.11	11,111,401.45	0.00	11,111,401.45	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	(0.02)	0.00	(0.02)	(0.02)	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	521,459.00	714,836.00
6300	Lottery: Instructional Materials	1,928,177.57	421,470.57
7085	Learning Communities for School Success Program	972,311.12	972,311.12
7311	Classified School Employee Professional Development Block Grant	123,077.02	123,077.02
7510	Low-Performing Students Block Grant	945,062.00	537,180.00
Total, Restricted Balance		4,490,086.71	2,768,874.71

SECTION 3

OTHER FUNDS

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	871,891.21	986,355.00	13.1%
4) Other Local Revenue		8600-8799	37,869.35	36,800.00	-2.8%
5) TOTAL, REVENUES			909,760.56	1,023,155.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	424,365.32	458,593.00	8.1%
2) Classified Salaries		2000-2999	48,790.48	114,050.00	133.8%
3) Employee Benefits		3000-3999	280,424.84	319,401.00	13.9%
4) Books and Supplies		4000-4999	17,855.83	24,719.00	38.4%
5) Services and Other Operating Expenditures		5000-5999	49,503.22	49,595.00	0.2%
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	42,859.29	56,797.00	32.5%
9) TOTAL, EXPENDITURES			863,798.98	1,023,155.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,961.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,189.44	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			17,189.44	0.00	-100.0%

Description			2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Resource Codes Object Codes					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			63,151.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,938.23	189,089.25	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,938.23	189,089.25	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,938.23	189,089.25	50.1%
2) Ending Balance, June 30 (E + F1e)			189,089.25	189,089.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,089.25	189,089.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	176,142.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	93,979.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,340.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,462.52		
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	10,771.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	87,601.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			98,373.27		
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)			189,089.25		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	798,932.21	946,537.00	18.5%
All Other State Revenue	All Other	8590	72,959.00	39,818.00	-45.4%
TOTAL, OTHER STATE REVENUE			871,891.21	986,355.00	13.1%
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	7,889.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	29,980.33	36,800.00	22.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,869.35	36,800.00	-2.8%
TOTAL, REVENUES			909,760.56	1,023,155.00	12.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	405,461.32	439,645.00	8.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	18,904.00	18,948.00	0.2%
TOTAL, CERTIFICATED SALARIES			424,365.32	458,593.00	8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	18,630.52	64,250.00	244.9%
Classified Support Salaries		2200	230.76	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	29,882.45	49,800.00	66.7%
Other Classified Salaries		2900	46.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			48,790.48	114,050.00	133.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	133,843.06	110,771.00	-17.2%
PERS		3201-3202	16,931.86	31,673.00	87.1%
OASDI/Medicare/Alternative		3301-3302	12,583.50	19,895.00	58.1%
Health and Welfare Benefits		3401-3402	83,447.01	129,000.00	54.6%
Unemployment Insurance		3501-3502	236.97	292.00	23.2%
Workers' Compensation		3601-3602	21,903.69	27,770.00	26.8%
OPEB, Allocated		3701-3702	10,278.75	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			280,424.84	319,401.00	13.9%
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	1,580.79	19,719.00	1147.4%
Noncapitalized Equipment		4400	695.04	0.00	-100.0%
Food		4700	15,580.00	5,000.00	-67.9%
TOTAL, BOOKS AND SUPPLIES			17,855.83	24,719.00	38.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	431.01	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,080.00	46,120.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,308.71	1,500.00	14.6%
Professional/Consulting Services and Operating Expenditures		5800	1,683.50	1,975.00	17.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,503.22	49,595.00	0.2%
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	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	42,859.29	56,797.00	32.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,859.29	56,797.00	32.5%
TOTAL, EXPENDITURES			863,798.98	1,023,155.00	18.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,189.44	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,189.44	0.00	-100.0%
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)			17,189.44	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	871,891.21	986,355.00	13.1%
4) Other Local Revenue		8600-8799	37,869.35	36,800.00	-2.8%
5) TOTAL, REVENUES			909,760.56	1,023,155.00	12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		686,018.65	820,823.00	19.7%
2) Instruction - Related Services	2000-2999		72,834.28	94,415.00	29.6%
3) Pupil Services	3000-3999		16,006.76	5,000.00	-68.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,859.29	56,797.00	32.5%
8) Plant Services	8000-8999		46,080.00	46,120.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			863,798.98	1,023,155.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,961.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,189.44	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			17,189.44	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			63,151.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,938.23	189,089.25	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,938.23	189,089.25	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,938.23	189,089.25	50.1%
2) Ending Balance, June 30 (E + F1e)			189,089.25	189,089.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,089.25	189,089.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	189,089.25	189,089.25
Total, Restricted Balance		189,089.25	189,089.25

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,263,354.15	5,718,500.00	-8.7%
3) Other State Revenue		8300-8599	621,776.70	390,000.00	-37.3%
4) Other Local Revenue		8600-8799	553,611.52	1,404,000.00	153.6%
5) TOTAL, REVENUES			7,438,742.37	7,512,500.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,996,117.64	3,035,029.00	1.3%
3) Employee Benefits		3000-3999	1,631,400.05	1,530,569.00	-6.2%
4) Books and Supplies		4000-4999	2,525,544.54	2,817,500.00	11.6%
5) Services and Other Operating Expenditures		5000-5999	97,743.44	121,000.00	23.8%
6) Capital Outlay		6000-6999	0.00	40,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	383,656.08	280,000.00	-27.0%
9) TOTAL, EXPENDITURES			7,634,461.75	7,824,098.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(195,719.38)	(311,598.00)	59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(195,719.38)	(311,598.00)	59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,397,448.45	2,373,511.43	-1.0%
b) Audit Adjustments		9793	171,782.36	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,230.81	2,373,511.43	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,230.81	2,373,511.43	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,373,511.43	2,061,913.43	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	223,047.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,140,464.37	2,342,029.38	9.4%
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	(280,115.95)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,422,337.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,811,735.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	43,441.89		
6) Stores		9320	223,047.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,510,562.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	152,045.34		
2) Due to Grantor Governments		9590	1,349.47		
3) Due to Other Funds		9610	983,663.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,137,057.91		
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)			2,373,504.70		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,263,354.15	5,718,500.00	-8.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,263,354.15	5,718,500.00	-8.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	462,580.70	390,000.00	-15.7%
All Other State Revenue		8590	159,196.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			621,776.70	390,000.00	-37.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	504,755.95	1,364,000.00	170.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,981.19	5,000.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,874.38	35,000.00	46.6%
TOTAL, OTHER LOCAL REVENUE			553,611.52	1,404,000.00	153.6%
TOTAL, REVENUES			7,438,742.37	7,512,500.00	1.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,657,028.53	2,673,204.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	235,769.90	252,725.00	7.2%
Clerical, Technical and Office Salaries		2400	103,319.21	109,100.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,996,117.64	3,035,029.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	561,167.62	493,626.00	-12.0%
OASDI/Medicare/Alternative		3301-3302	227,460.07	228,777.00	0.6%
Health and Welfare Benefits		3401-3402	632,164.08	658,619.00	4.2%
Unemployment Insurance		3501-3502	1,497.91	1,533.00	2.3%
Workers' Compensation		3601-3602	138,573.22	141,830.00	2.4%
OPEB, Allocated		3701-3702	65,087.08	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,450.07	6,184.00	13.5%
TOTAL, EMPLOYEE BENEFITS			1,631,400.05	1,530,569.00	-6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,982.22	320,500.00	568.0%
Noncapitalized Equipment		4400	10,006.13	50,000.00	399.7%
Food		4700	2,467,556.19	2,447,000.00	-0.8%
TOTAL, BOOKS AND SUPPLIES			2,525,544.54	2,817,500.00	11.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,629.76	6,000.00	29.6%
Dues and Memberships		5300	7,632.00	8,000.00	4.8%
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	4,781.32	12,500.00	161.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,196.89	4,500.00	-51.1%
Professional/Consulting Services and Operating Expenditures		5800	71,503.47	90,000.00	25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,743.44	121,000.00	23.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	40,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	40,000.00	New
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	383,656.08	280,000.00	-27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			383,656.08	280,000.00	-27.0%
TOTAL, EXPENDITURES			7,634,461.75	7,824,098.00	2.5%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,263,354.15	5,718,500.00	-8.7%
3) Other State Revenue		8300-8599	621,776.70	390,000.00	-37.3%
4) Other Local Revenue		8600-8799	553,611.52	1,404,000.00	153.6%
5) TOTAL, REVENUES			7,438,742.37	7,512,500.00	1.0%
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		7,250,805.67	7,544,098.00	4.0%
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		383,656.08	280,000.00	-27.0%
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			7,634,461.75	7,824,098.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(195,719.38)	(311,598.00)	59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(195,719.38)	(311,598.00)	59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,397,448.45	2,373,511.43	-1.0%
b) Audit Adjustments		9793	171,782.36	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,230.81	2,373,511.43	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,230.81	2,373,511.43	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,373,511.43	2,061,913.43	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	223,047.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,140,464.37	2,342,029.38	9.4%
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	(280,115.95)	New

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	125,434.99	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,014,328.58	2,341,328.58
9010	Other Restricted Local	700.80	700.80
Total, Restricted Balance		2,140,464.37	2,342,029.38

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,685.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	122,786.59	0.00	-100.0%
5) TOTAL, REVENUES			125,471.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,709.18	38,176.00	4.0%
3) Employee Benefits		3000-3999	20,270.70	17,850.00	-11.9%
4) Books and Supplies		4000-4999	959.54	500.00	-47.9%
5) Services and Other Operating Expenditures		5000-5999	299,952.51	309,108.00	3.1%
6) Capital Outlay		6000-6999	1,420,910.96	2,896,649.00	103.9%
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			1,778,802.89	3,262,283.00	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,653,331.30)	(3,262,283.00)	97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,750.13	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			667,750.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(985,581.17)	(3,262,283.00)	231.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,016,118.64	5,030,537.47	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,016,118.64	5,030,537.47	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,016,118.64	5,030,537.47	-16.4%
2) Ending Balance, June 30 (E + F1e)			5,030,537.47	1,768,254.47	-64.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,030,537.47	1,768,254.47	-64.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,984,608.22		
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	55,951.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	645.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,041,204.93		
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	1,964.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,703.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,667.46		
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)			5,030,537.47		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,685.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,685.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	119,626.59	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	3,160.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,786.59	0.00	-100.0%
TOTAL, REVENUES			125,471.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,709.18	38,176.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,709.18	38,176.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,302.68	7,916.00	-14.9%
OASDI/Medicare/Alternative		3301-3302	2,806.47	2,921.00	4.1%
Health and Welfare Benefits		3401-3402	5,648.62	5,212.00	-7.7%
Unemployment Insurance		3501-3502	18.33	20.00	9.1%
Workers' Compensation		3601-3602	1,697.14	1,781.00	4.9%
OPEB, Allocated		3701-3702	797.46	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,270.70	17,850.00	-11.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	959.54	500.00	-47.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			959.54	500.00	-47.9%
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	3,926.44	7,108.00	81.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	281.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	295,744.71	302,000.00	2.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,952.51	309,108.00	3.1%
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	950,005.96	2,896,649.00	204.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	470,905.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,420,910.96	2,896,649.00	103.9%
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			1,778,802.89	3,262,283.00	83.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	667,750.13	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			667,750.13	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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			667,750.13	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,685.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	122,786.59	0.00	-100.0%
5) TOTAL, REVENUES			125,471.59	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		1,778,802.89	3,262,283.00	83.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,778,802.89	3,262,283.00	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,653,331.30)	(3,262,283.00)	97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,750.13	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			667,750.13	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(985,581.17)	(3,262,283.00)	231.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,016,118.64	5,030,537.47	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,016,118.64	5,030,537.47	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,016,118.64	5,030,537.47	-16.4%
2) Ending Balance, June 30 (E + F1e)			5,030,537.47	1,768,254.47	-64.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,030,537.47	1,768,254.47	-64.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	5,030,537.47	1,768,254.47
Total, Restricted Balance		5,030,537.47	1,768,254.47

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,191,561.28	2,530,000.00	-20.7%
5) TOTAL, REVENUES			3,191,561.28	2,530,000.00	-20.7%
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	7,665.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	69,830.76	94,500.00	35.3%
6) Capital Outlay		6000-6999	113,475.68	926,840.00	716.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			190,971.78	1,021,340.00	434.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000,589.50	1,508,660.00	-49.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000,589.50	1,508,660.00	-49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,599,003.74	10,599,593.24	39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,599,003.74	10,599,593.24	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,599,003.74	10,599,593.24	39.5%
2) Ending Balance, June 30 (E + F1e)			10,599,593.24	12,108,253.24	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,599,593.24	12,108,253.24	14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,901,134.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	195,527.76		
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	101,252.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	474,582.99		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,672,498.58		
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	7,665.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	65,240.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72,905.34		
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)			10,599,593.24		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	821,252.04	500,000.00	-39.1%
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	195,640.54	30,000.00	-84.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,174,668.70	2,000,000.00	-8.0%
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			3,191,561.28	2,530,000.00	-20.7%
TOTAL, REVENUES			3,191,561.28	2,530,000.00	-20.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,665.34	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,665.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,551.76	4,500.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,240.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	39.00	90,000.00	230669.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,830.76	94,500.00	35.3%
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	113,475.68	926,840.00	716.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,475.68	926,840.00	716.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			190,971.78	1,021,340.00	434.8%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,191,561.28	2,530,000.00	-20.7%
5) TOTAL, REVENUES			3,191,561.28	2,530,000.00	-20.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		72,944.34	90,000.00	23.4%
8) Plant Services	8000-8999		118,027.44	931,340.00	689.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			190,971.78	1,021,340.00	434.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,000,589.50	1,508,660.00	-49.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000,589.50	1,508,660.00	-49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,599,003.74	10,599,593.24	39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,599,003.74	10,599,593.24	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,599,003.74	10,599,593.24	39.5%
2) Ending Balance, June 30 (E + F1e)			10,599,593.24	12,108,253.24	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,599,593.24	12,108,253.24	14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	10,599,593.24	12,108,253.24
Total, Restricted Balance		10,599,593.24	12,108,253.24

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	667,105.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	645.13	0.00	-100.0%
5) TOTAL, REVENUES			667,750.13	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)			667,750.13	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	667,750.13	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			(667,750.13)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	638.14		
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	6.99		
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			645.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	645.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			645.13		
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	667,105.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			667,105.00	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	645.13	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			645.13	0.00	-100.0%
TOTAL, REVENUES			667,750.13	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	667,750.13	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			667,750.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(667,750.13)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	667,105.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	645.13	0.00	-100.0%
5) TOTAL, REVENUES			667,750.13	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)			667,750.13	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	667,750.13	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			(667,750.13)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	113,549.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,130,709.59	14,911,094.00	-17.8%
5) TOTAL, REVENUES			18,244,258.59	14,911,094.00	-18.3%
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	12,290,188.00	15,132,821.00	23.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,290,188.00	15,132,821.00	23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,954,070.59	(221,727.00)	-103.7%
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	14,285.42	0.00	-100.0%
b) Uses		7630-7699	4,687,516.01	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,673,230.59)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,280,840.00	(221,727.00)	-117.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,568.00	20,093,408.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,568.00	20,093,408.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,568.00	20,093,408.00	6.8%
2) Ending Balance, June 30 (E + F1e)			20,093,408.00	19,871,681.00	-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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,093,408.00	19,871,681.00	-1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,093,408.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,093,408.00		
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)			20,093,408.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	113,549.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			113,549.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	17,020,497.00	14,508,632.00	-14.8%
Unsecured Roll		8612	391,905.00	402,462.00	2.7%
Prior Years' Taxes		8613	260,311.00	0.00	-100.0%
Supplemental Taxes		8614	252,054.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(4,149.00)	0.00	-100.0%
Interest		8660	206,594.59	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	3,497.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,130,709.59	14,911,094.00	-17.8%
TOTAL, REVENUES			18,244,258.59	14,911,094.00	-18.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,610,690.00	7,171,908.00	55.5%
Bond Interest and Other Service Charges		7434	7,679,498.00	7,960,913.00	3.7%
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)			12,290,188.00	15,132,821.00	23.1%
TOTAL, EXPENDITURES			12,290,188.00	15,132,821.00	23.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	14,285.42	0.00	-100.0%
(c) TOTAL, SOURCES			14,285.42	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	4,687,516.01	0.00	-100.0%
(d) TOTAL, USES			4,687,516.01	0.00	-100.0%
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)			(4,673,230.59)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	113,549.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,130,709.59	14,911,094.00	-17.8%
5) TOTAL, REVENUES			18,244,258.59	14,911,094.00	-18.3%
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		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	12,290,188.00	15,132,821.00	23.1%
10) TOTAL, EXPENDITURES			12,290,188.00	15,132,821.00	23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,954,070.59	(221,727.00)	-103.7%
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	14,285.42	0.00	-100.0%
b) Uses		7630-7699	4,687,516.01	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,673,230.59)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,280,840.00	(221,727.00)	-117.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,568.00	20,093,408.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,568.00	20,093,408.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,568.00	20,093,408.00	6.8%
2) Ending Balance, June 30 (E + F1e)			20,093,408.00	19,871,681.00	-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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,093,408.00	19,871,681.00	-1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,384,746.72	1,625,000.00	-31.9%
5) TOTAL, REVENUES			2,384,746.72	1,625,000.00	-31.9%
B. EXPENSES					
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 Expenses		5000-5999	1,958,541.06	2,008,500.00	2.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,958,541.06	2,008,500.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			426,205.66	(383,500.00)	-190.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			426,205.66	(383,500.00)	-190.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,108,686.85	4,534,892.51	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,108,686.85	4,534,892.51	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,108,686.85	4,534,892.51	10.4%
2) Ending Net Position, June 30 (E + F1e)			4,534,892.51	4,151,392.51	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,534,892.51	4,151,392.51	-8.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,487,686.25		
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	47,206.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,534,892.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,534,892.51		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	87,407.95	25,000.00	-71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,742,587.98	1,600,000.00	-8.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	554,750.79	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,384,746.72	1,625,000.00	-31.9%
TOTAL, REVENUES			2,384,746.72	1,625,000.00	-31.9%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,950,096.00	2,000,000.00	2.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,445.06	8,500.00	0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,958,541.06	2,008,500.00	2.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,958,541.06	2,008,500.00	2.6%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,384,746.72	1,625,000.00	-31.9%
5) TOTAL, REVENUES			2,384,746.72	1,625,000.00	-31.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,958,541.06	2,008,500.00	2.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,958,541.06	2,008,500.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			426,205.66	(383,500.00)	-190.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			426,205.66	(383,500.00)	-190.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,108,686.85	4,534,892.51	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,108,686.85	4,534,892.51	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,108,686.85	4,534,892.51	10.4%
2) Ending Net Position, June 30 (E + F1e)			4,534,892.51	4,151,392.51	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,534,892.51	4,151,392.51	-8.5%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160.27	0.00	-100.0%
5) TOTAL, REVENUES			160.27	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	147.81	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	12.46	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			160.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	157.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			159.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	159.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			159.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3.51	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	156.76	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			160.27	0.00	-100.0%
TOTAL, REVENUES			160.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	147.81	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			147.81	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2.18	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.08	0.00	-100.0%
Workers' Compensation		3601-3602	6.94	0.00	-100.0%
OPEB, Allocated		3701-3702	3.26	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12.46	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			160.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160.27	0.00	-100.0%
5) TOTAL, REVENUES			160.27	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		160.27	0.00	-100.0%
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, EXPENSES			160.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

SECTION 4

CERTIFICATION/OTHER REPORTS

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.71%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$109,780,222.70
	Appropriations Subject to Limit	\$109,780,222.70
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.50%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2019

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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Business Advisor, Business Advisory Services
Title
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For School District:

Timothy Golden
Name
Director of Fiscal Services
Title
(760) 966-4075
Telephone
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E-mail Address

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,710.31	16,710.31	16,973.79	16,322.55	16,322.55	16,643.83
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)	16,710.31	16,710.31	16,973.79	16,322.55	16,322.55	16,643.83
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	12.97	12.97	12.97	12.97	12.97	12.97
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.89	0.89	0.89	0.89	0.89	0.89
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)	13.86	13.86	13.86	13.86	13.86	13.86
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,724.17	16,724.17	16,987.65	16,336.41	16,336.41	16,657.69
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
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	16,825,171.00		16,825,171.00	12,676.00	0.00	16,837,847.00
Work in Progress	1,787,866.00		1,787,866.00	348,056.00	0.00	2,135,922.00
Total capital assets not being depreciated	18,613,037.00	0.00	18,613,037.00	360,732.00	0.00	18,973,769.00
Capital assets being depreciated:						
Land Improvements	7,854,817.00		7,854,817.00	0.00	12,676.00	7,842,141.00
Buildings	410,725,623.00		410,725,623.00	0.00	348,059.00	410,377,564.00
Equipment	19,611,743.00		19,611,743.00	0.00	0.00	19,611,743.00
Total capital assets being depreciated	438,192,183.00	0.00	438,192,183.00	0.00	360,735.00	437,831,448.00
Accumulated Depreciation for:						
Land Improvements	(7,015,995.00)		(7,015,995.00)	0.00	0.00	(7,015,995.00)
Buildings	(105,472,519.00)		(105,472,519.00)	0.00	0.00	(105,472,519.00)
Equipment	(18,886,822.00)		(18,886,822.00)	0.00	0.00	(18,886,822.00)
Total accumulated depreciation	(131,375,336.00)	0.00	(131,375,336.00)	0.00	0.00	(131,375,336.00)
Total capital assets being depreciated, net	306,816,847.00	0.00	306,816,847.00	0.00	360,735.00	306,456,112.00
Governmental activity capital assets, net	325,429,884.00	0.00	325,429,884.00	360,732.00	360,735.00	325,429,881.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	89,889,763.11	301	312,536.21	303	89,577,226.90	305	3,099,053.44		307	86,478,173.46	309
2000 - Classified Salaries	31,272,863.38	311	162,716.64	313	31,110,146.74	315	3,235,976.24		317	27,874,170.50	319
3000 - Employee Benefits	71,902,074.18	321	2,817,976.23	323	69,084,097.95	325	2,310,886.21		327	66,773,211.74	329
4000 - Books, Supplies Equip Replace. (6500)	5,457,781.89	331	98,915.94	333	5,358,865.95	335	1,014,758.44		337	4,344,107.51	339
5000 - Services. . . & 7300 - Indirect Costs	20,060,252.08	341	2,106,724.28	343	17,953,527.80	345	2,244,147.91		347	15,709,379.89	349
TOTAL					213,083,865.34	365	TOTAL			201,179,043.10	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	74,576,007.38	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,155,987.13	380
3. STRS.	3101 & 3102	23,859,510.41	382
4. PERS.	3201 & 3202	1,924,697.52	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,718,321.27	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,239,026.01	385
7. Unemployment Insurance.	3501 & 3502	41,234.32	390
8. Workers' Compensation Insurance.	3601 & 3602	3,817,086.22	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	225,760.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		128,557,630.26	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		392,053.27	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		128,165,576.99	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.		63.71%	
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)	63.71%
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).	201,179,043.10
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	278,785,191.00		278,785,191.00	35,421,903.00	5,289,541.00	308,917,553.00	7,465,851.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	226,209,508.00		226,209,508.00	532,963.00		226,742,471.00	
Total/Net OPEB Liability	16,704,952.00		16,704,952.00	1,388,948.00		18,093,900.00	
Compensated Absences Payable	1,117,900.00		1,117,900.00	297,858.00		1,415,758.00	
Governmental activities long-term liabilities	522,817,551.00	0.00	522,817,551.00	37,641,672.00	5,289,541.00	555,169,682.00	7,465,851.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	107,977,889.25		107,977,889.25			109,780,222.70
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,053.06		17,053.06			16,724.17
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	16,724.17		16,724.17	16,336.41		16,336.41
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			16,724.17			16,336.41
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	380,685.12		380,685.12	380,685.00		380,685.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	57,612,971.81		57,612,971.81	57,657,540.00		57,657,540.00
5. Unsecured Roll Taxes (Object 8042)	1,840,003.27		1,840,003.27	1,822,002.00		1,822,002.00
6. Prior Years' Taxes (Object 8043)	(25,473.04)		(25,473.04)	(12,195.00)		(12,195.00)
7. Supplemental Taxes (Object 8044)	2,217,491.32		2,217,491.32	2,255,553.00		2,255,553.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(30,948.00)		(30,948.00)	(213,489.00)		(213,489.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,890,441.14		3,890,441.14	3,856,843.00		3,856,843.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	65,885,171.62	0.00	65,885,171.62	65,746,939.00	0.00	65,746,939.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	65,885,171.62	0.00	65,885,171.62	65,746,939.00	0.00	65,746,939.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,783,569.19			1,836,679.34
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,783,569.19			1,836,679.34
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	111,010,993.00		111,010,993.00	113,410,209.00		113,410,209.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	623,475.00		623,475.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	111,634,468.00	0.00	111,634,468.00	113,410,209.00	0.00	113,410,209.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	229,997,028.43		229,997,028.43	214,130,853.00		214,130,853.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	689,026.37		689,026.37	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			107,977,889.25			109,780,222.70
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9807			0.9768
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			109,780,222.70			111,361,804.41
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			65,885,171.62			65,746,939.00
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)			2,006,900.40			1,960,369.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			45,678,620.27			47,451,544.75
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			45,678,620.27			47,451,544.75
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])			335,227.70			185,327.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			66,220,399.32			65,932,266.49
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)			45,343,392.57			47,266,217.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			66,220,399.32			
b. State Subventions (Line D8)			45,343,392.57			
c. Less: Excluded Appropriations (Line C23)			1,783,569.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			109,780,222.70			

California Dept of Education
SACS Financial Reporting Software - 2019.2.0
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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,565,344.35
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 184,867,242.76

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.01%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 143,644.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,873,192.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,731,750.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,983.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	681,137.33
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	143,644.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,181,419.30
9. Carry-Forward Adjustment (Part IV, Line F)	(496,737.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,684,681.39

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,164,918.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,413,042.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,087,396.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	106,949.99
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	64,899.10
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,011,875.56
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)	228,143.20
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)	60,191.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,948,009.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	143,644.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	820,939.69
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,250,805.67
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	215,300,815.23

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) 4.73%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 4.50%

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>10,181,419.30</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,658,579.50</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 (5.73%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.73%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.73%) times Part III, Line B18); zero if positive	<u>(496,737.91)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(496,737.91)</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>4.50%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-248,368.96) is applied to the current year calculation and the remainder (\$-248,368.95) is deferred to one or more future years:	<u>4.61%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-165,579.30) is applied to the current year calculation and the remainder (\$-331,158.61) is deferred to one or more future years:	<u>4.65%</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>(496,737.91)</u>

Approved indirect cost rate: 5.73%
Highest rate used in any program: 5.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,291,736.80	241,647.61	5.63%
01	3310	3,370,175.00	193,111.00	5.73%
01	3315	102,856.33	5,893.67	5.73%
01	3550	98,820.97	4,941.05	5.00%
01	4035	415,848.84	23,828.14	5.73%
01	4127	1,773.64	101.63	5.73%
01	4128	143,114.37	8,200.45	5.73%
01	4201	25,275.59	1,448.29	5.73%
01	4203	223,095.71	12,783.38	5.73%
01	6387	519,681.06	29,777.72	5.73%
01	6520	161,802.36	9,271.28	5.73%
01	6690	451.48	25.87	5.73%
01	7085	175,040.86	9,083.39	5.19%
01	7220	55,753.14	3,194.65	5.73%
01	7311	3,798.34	217.64	5.73%
01	7338	155,066.58	8,885.32	5.73%
01	9010	1,890,332.64	72,732.61	3.85%
12	6105	719,625.13	41,234.52	5.73%
12	9010	28,355.56	1,624.77	5.73%
13	5310	7,061,608.14	382,635.58	5.42%
13	5320	9,294.85	502.85	5.41%
13	5370	20,706.68	517.65	2.50%

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		1,439,147.97	1,439,147.97
2. State Lottery Revenue	8560	2,883,648.48		1,227,823.39	4,111,471.87
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)		2,883,648.48	0.00	2,666,971.36	5,550,619.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,206,287.90			2,206,287.90
2. Classified Salaries	2000-2999	110,394.73			110,394.73
3. Employee Benefits	3000-3999	14,301.55			14,301.55
4. Books and Supplies	4000-4999	4,939.92		546,388.43	551,328.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	547,724.38			547,724.38
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			192,405.36	192,405.36
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)		2,883,648.48	0.00	738,793.79	3,622,442.27
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,928,177.57	1,928,177.57
D. COMMENTS:					
The contracted services paid from restricted lottery are for software licenses for online textbooks and instructional materials, as well as Advanced Placement Exams.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	222,223,486.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,238,057.89
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	64,899.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,045,338.35
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	17,189.44
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,595,079.41
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	53,003.79
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,775,510.09
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	195,719.38
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				207,405,637.77

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		16,724.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,401.55
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.)	198,612,481.26	11,714.66
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)	198,612,481.26	11,714.66
B. Required effort (Line A.2 times 90%)	178,751,233.13	10,543.19
C. Current year expenditures (Line I.E and Line II.B)	207,405,637.77	12,401.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	22,071.05	0.00	22,071.05	1,225.96		23,297.01			
1110	Regular Education, K–12	94,321,813.31	42,602,978.86	136,924,792.17	7,605,603.79		144,530,395.96			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	973,371.88	654,864.50	1,628,236.38	90,441.77		1,718,678.15			
3300	Independent Study Centers	3,858,214.24	741,305.17	4,599,519.41	255,484.21		4,855,003.62			
3400	Opportunity Schools	66,089.68	0.00	66,089.68	3,671.01		69,760.69			
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	2,249,628.76	340,711.07	2,590,339.83	143,882.62		2,734,222.45			
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	177,200.80	0.00	177,200.80	9,842.77		187,043.57			
5000-5999	Special Education	47,500,388.08	10,033,602.01	57,533,990.09	3,195,774.31		60,729,764.40			
6000	Regional Occupational Ctr/Prg (ROC/P)	136,727.24	461,794.90	598,522.14	33,245.42		631,767.56			
Other Goals										
7110	Nonagency - Educational	2,430,096.16	7,571.35	2,437,667.51	135,402.31		2,573,069.82			
7150	Nonagency - Other	103,395.15	0.00	103,395.15	5,743.17	109,138.32				
8100	Community Services	275,122.90	0.00	275,122.90	15,281.93	290,404.83				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					66,591.35	66,591.35			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					1,436,206.92	1,436,206.92			
----	Other Outgo					1,473,651.86	1,473,651.86			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						731,994.09	731,994.09	489,011.18	1,221,005.27
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(426,515.37)	(426,515.37)
----	Total General Fund and Charter Schools Funds Expenditures	152,114,119.25	55,574,821.95	207,688,941.20	11,558,095.08	2,976,450.13	222,223,486.41			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	8,225.83	12,056.88	1,788.34	0.00	0.00	0.00	0.00			0.00	0.00	22,071.05
1110	Regular Education, K-12	94,214,513.32	0.00	350.00	0.00	0.00	0.00	106,949.99			0.00	0.00	94,321,813.31
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	973,214.48	157.40	0.00	0.00	0.00	0.00	0.00			0.00	0.00	973,371.88
3300	Independent Study Centers	3,260,506.77	0.00	0.00	0.00	591,318.06	0.00	0.00			6,389.41	0.00	3,858,214.24
3400	Opportunity Schools	66,089.68	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	66,089.68
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,207,576.20	37,811.55	0.00	4,241.01	0.00	0.00	0.00			0.00	0.00	2,249,628.76
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	158,818.53	11,587.89	0.00	2,878.03	2,388.78	0.00	0.00			1,527.57	0.00	177,200.80
5000-5999	Special Education	37,534,763.63	1,790,039.44	0.00	0.00	2,529,039.73	5,640,493.25	0.00			6,052.03	0.00	47,500,388.08
6000	ROC/P	136,727.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	136,727.24
Other Goals													
7110	Nonagency - Educational	2,199,789.90	180,304.23	14,088.52	16,903.15	16,271.65	0.00	0.00	0.00	0.00	2,738.71	0.00	2,430,096.16
7150	Nonagency - Other	98,191.47	2,901.48	0.00	2,115.96	186.24	0.00	0.00	0.00	0.00	0.00	0.00	103,395.15
8100	Community Services		0.00	0.00	0.00	0.00	0.00		64,899.10	0.00	210,223.80	0.00	275,122.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		140,858,417.05	2,034,858.87	16,226.86	26,138.15	3,139,204.46	5,640,493.25	106,949.99	64,899.10	0.00	226,931.52	0.00	152,114,119.25

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	24,886,672.00	17,716,306.86	0.00	42,602,978.86
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	268,783.17	386,081.33	0.00	654,864.50
3300	Independent Study Centers	572,394.59	168,910.58	0.00	741,305.17
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	340,711.07	0.00	0.00	340,711.07
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)	6,510,609.91	3,522,992.10	0.00	10,033,602.01
6000	ROC/P	75,713.57	386,081.33	0.00	461,794.90
Other Goals					
7110	Nonagency - Educational	7,571.35	0.00	0.00	7,571.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	321,782.68	410,211.41	0.00	731,994.09
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		32,984,238.34	22,590,583.61	0.00	55,574,821.95

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,011,875.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	38,983.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,127,849.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,805,901.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,984,610.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	152,114,119.25
2	Total Allocated Costs (from Form PCR, Column 2, Total)	55,574,821.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	207,688,941.20
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	820,939.69
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,250,805.67
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,071,745.36
D. Total Direct Charged and Allocated Costs (B3 + C5)		215,760,686.56
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.55%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	66,591.35				66,591.35
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,436,206.92		1,436,206.92
Other Outgo (Objects 1000-7999)				1,473,651.86	1,473,651.86
Total Other Costs	66,591.35	0.00	1,436,206.92	1,473,651.86	2,976,450.13

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	5,231,878.17	4,198,980.10	11,911,860.23	11,641,519.84	22,590,583.60	0.00	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							
1110 Regular Education, K-12	657.39	657.39	657.39	657.39	734.20		278.00
3100 Alternative Schools							
3200 Continuation Schools	7.10	7.10	7.10	7.10	16.00		
3300 Independent Study Centers	15.12	15.12	15.12	15.12	7.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	9.00	9.00	9.00	9.00			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	171.98	171.98	171.98	171.98	146.00		455.00
6000 ROC/P	2.00	2.00	2.00	2.00	16.00		
Other Goals Description							
7110 Nonagency - Educational	0.20	0.20	0.20	0.20			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	8.50	8.50	8.50	8.50	17.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	871.29	871.29	871.29	871.29	936.20	0.00	733.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(76,026.96)	0.00	(426,515.37)				
Other Sources/Uses Detail					0.00	17,189.44		
Fund Reconciliation							1,129,789.20	519,787.90
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,308.71	0.00	42,859.29	0.00				
Other Sources/Uses Detail					17,189.44	0.00		
Fund Reconciliation							17,340.72	87,601.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,196.89	0.00	383,656.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							43,441.89	983,663.10
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	281.36	0.00						
Other Sources/Uses Detail					667,750.13	0.00		
Fund Reconciliation							645.13	8,703.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	65,240.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							474,582.99	65,240.00
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	667,750.13		
Fund Reconciliation							0.00	645.13
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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	159.31
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	76,026.96	(76,026.96)	426,515.37	(426,515.37)	684,939.57	684,939.57	1,665,799.93	1,665,799.93

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,602
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	972,437.03	0.00	0.00	0.00	1,107,078.32	3,294,930.31	10,493,431.08		15,867,876.74
2000-2999	Classified Salaries	3,602,047.20	0.00	0.00	0.00	413,822.41	4,713,658.36	1,832,392.43		10,561,920.40
3000-3999	Employee Benefits	2,931,863.59	0.00	0.00	0.00	949,473.96	5,864,929.56	7,833,098.15		17,579,365.26
4000-4999	Books and Supplies	475,818.72	0.00	0.00	0.00	0.00	18,975.01	145,197.67		639,991.40
5000-5999	Services and Other Operating Expenditures	296,134.58	0.00	0.00	0.00	0.00	1,440,989.65	1,091,188.26		2,828,312.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,921.79	0.00		22,921.79
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,278,301.12	0.00	0.00	0.00	2,470,374.69	15,356,404.68	21,395,307.59	0.00	47,500,388.08
7310	Transfers of Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	9,271.28		208,275.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,033,601.95								10,033,601.95
	Total Indirect Costs and PCR Allocations	10,232,606.62	0.00	0.00	0.00	0.00	0.00	9,271.28	0.00	10,241,877.90
	TOTAL COSTS	18,510,907.74	0.00	0.00	0.00	2,470,374.69	15,356,404.68	21,404,578.87	0.00	57,742,265.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	66,868.71	0.00	1,697,783.67		1,764,652.38
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94.98	0.00	604,058.25		604,153.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	36,949.64	0.00	1,090,995.21		1,127,944.85
4000-4999	Books and Supplies	5,864.84	0.00	0.00	0.00	0.00	0.00	0.00		5,864.84
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,687.00	29,349.00		41,036.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,864.84	0.00	0.00	0.00	103,913.33	11,687.00	3,422,186.13	0.00	3,543,651.30
7310	Transfers of Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	0.00		199,004.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,004.67
	TOTAL BEFORE OBJECT 8980	204,869.51	0.00	0.00	0.00	103,913.33	11,687.00	3,422,186.13	0.00	3,742,655.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,742,655.97

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	972,437.03	0.00	0.00	0.00	1,040,209.61	3,294,930.31	8,795,647.41		14,103,224.36
2000-2999	Classified Salaries	3,602,047.20	0.00	0.00	0.00	413,727.43	4,713,658.36	1,228,334.18		9,957,767.17
3000-3999	Employee Benefits	2,931,863.59	0.00	0.00	0.00	912,524.32	5,864,929.56	6,742,102.94		16,451,420.41
4000-4999	Books and Supplies	469,953.88	0.00	0.00	0.00	0.00	18,975.01	145,197.67		634,126.56
5000-5999	Services and Other Operating Expenditures	296,134.58	0.00	0.00	0.00	0.00	1,429,302.65	1,061,839.26		2,787,276.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,921.79	0.00		22,921.79
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,272,436.28	0.00	0.00	0.00	2,366,461.36	15,344,717.68	17,973,121.46	0.00	43,956,736.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,271.28		9,271.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,033,601.95								10,033,601.95
	Total Indirect Costs and PCR Allocations	10,033,601.95	0.00	0.00	0.00	0.00	0.00	9,271.28	0.00	10,042,873.23
	TOTAL BEFORE OBJECT 8980	18,306,038.23	0.00	0.00	0.00	2,366,461.36	15,344,717.68	17,982,392.74	0.00	53,999,610.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									53,999,610.01
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	144.70		144.70
2000-2999	Classified Salaries	3,571,669.99	0.00	0.00	0.00	0.00	157.22	0.00		3,571,827.21
3000-3999	Employee Benefits	2,194,959.61	0.00	0.00	0.00	45,475.75	240,656.78	504,440.78		2,985,532.92
4000-4999	Books and Supplies	468,320.05	0.00	0.00	0.00	0.00	0.00	0.00		468,320.05
5000-5999	Services and Other Operating Expenditures	356.63	0.00	0.00	0.00	0.00	0.00	303.74		660.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,235,306.28	0.00	0.00	0.00	45,475.75	240,814.00	504,889.22	0.00	7,026,485.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,235,306.28	0.00	0.00	0.00	45,475.75	240,814.00	504,889.22	0.00	7,026,485.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,229,428.13
	TOTAL COSTS									32,255,913.38

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	49,447,425.40	30,485,907.74
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	49,447,425.40	30,485,907.74
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	2,720.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	2,720.00	

SELPA: North Coastal (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Coastal (PP)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: North Coastal (PP)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	57,742,265.98		
b. Less: Expenditures paid from federal sources	3,742,655.97		
c. Expenditures paid from state and local sources	53,999,610.01	49,447,425.40	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,447,425.40	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	53,999,610.01	49,447,425.40	4,552,184.61

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

	Actual FY 2018-19	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	57,742,265.98		
b. Less: Expenditures paid from federal sources	3,742,655.97		
c. Expenditures paid from state and local sources	53,999,610.01	48,776,731.66	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		48,776,731.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	53,999,610.01	48,776,731.66	
d. Special education unduplicated pupil count	2,602	2,629	
e. Per capita state and local expenditures (A2c/A2d)	20,753.12	18,553.34	2,199.78

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	32,255,913.38	30,485,907.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		30,485,907.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,255,913.38	30,485,907.74	1,770,005.64

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

	Actual FY 2018-19	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	32,255,913.38	29,938,893.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		29,938,893.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,255,913.38	29,938,893.88	
b. Special education unduplicated pupil count	2,602	2,554	
c. Per capita local expenditures (B2a/B2b)	12,396.58	11,722.35	674.23

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

Timothy Golden
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Title

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SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						0.00
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,602
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	970,993.00	0.00	0.00	0.00	1,018,189.00	3,407,420.00	10,762,192.00		16,158,794.00
2000-2999	Classified Salaries	3,550,435.00	0.00	0.00	0.00	447,756.00	5,574,298.00	2,044,180.00		11,616,669.00
3000-3999	Employee Benefits	2,554,043.00	0.00	0.00	0.00	862,295.00	5,658,527.00	7,031,511.00		16,106,376.00
4000-4999	Books and Supplies	620,100.00	0.00	0.00	0.00	996.00	20,000.00	166,879.00		807,975.00
5000-5999	Services and Other Operating Expenditures	610,221.00	0.00	0.00	0.00	0.00	1,511,100.00	1,274,787.00		3,396,108.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,305,792.00	0.00	0.00	0.00	2,329,236.00	16,171,345.00	21,279,549.00	0.00	48,085,922.00
7310	Transfers of Indirect Costs	212,155.00	0.00	0.00	0.00	0.00	0.00	10,042.00		222,197.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	212,155.00	0.00	0.00	0.00	0.00	0.00	10,042.00	0.00	222,197.00
	TOTAL COSTS	8,517,947.00	0.00	0.00	0.00	2,329,236.00	16,171,345.00	21,289,591.00	0.00	48,308,119.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	970,993.00	0.00	0.00	0.00	947,189.00	3,407,420.00	9,256,398.00		14,582,000.00
2000-2999	Classified Salaries	3,550,435.00	0.00	0.00	0.00	447,756.00	5,574,298.00	1,387,586.00		10,960,075.00
3000-3999	Employee Benefits	2,554,043.00	0.00	0.00	0.00	830,826.00	5,658,527.00	5,836,426.00		14,879,822.00
4000-4999	Books and Supplies	620,100.00	0.00	0.00	0.00	0.00	20,000.00	166,879.00		806,979.00
5000-5999	Services and Other Operating Expenditures	610,221.00	0.00	0.00	0.00	0.00	1,511,100.00	1,263,100.00		3,384,421.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,305,792.00	0.00	0.00	0.00	2,225,771.00	16,171,345.00	17,910,389.00	0.00	44,613,297.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,042.00		10,042.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,042.00	0.00	10,042.00
	TOTAL BEFORE OBJECT 8980	8,305,792.00	0.00	0.00	0.00	2,225,771.00	16,171,345.00	17,920,431.00	0.00	44,623,339.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									44,623,339.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	49.00		49.00
2000-2999	Classified Salaries	3,506,589.00	0.00	0.00	0.00	0.00	1,324.00	0.00		3,507,913.00
3000-3999	Employee Benefits	2,144,916.00	0.00	0.00	0.00	12,436.00	67,037.00	236,665.00		2,461,054.00
4000-4999	Books and Supplies	618,700.00	0.00	0.00	0.00	0.00	0.00	0.00		618,700.00
5000-5999	Services and Other Operating Expenditures	306,150.00	0.00	0.00	0.00	0.00	0.00	0.00		306,150.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,576,355.00	0.00	0.00	0.00	12,436.00	68,361.00	236,714.00	0.00	6,893,866.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,576,355.00	0.00	0.00	0.00	12,436.00	68,361.00	236,714.00	0.00	6,893,866.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									28,426,559.00
	TOTAL COSTS									35,320,425.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,602
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	972,437.03	0.00	0.00	0.00	1,107,078.32	3,294,930.31	10,493,431.08		15,867,876.74
2000-2999	Classified Salaries	3,602,047.20	0.00	0.00	0.00	413,822.41	4,713,658.36	1,832,392.43		10,561,920.40
3000-3999	Employee Benefits	2,931,863.59	0.00	0.00	0.00	949,473.96	5,864,929.56	7,833,098.15		17,579,365.26
4000-4999	Books and Supplies	475,818.72	0.00	0.00	0.00	0.00	18,975.01	145,197.67		639,991.40
5000-5999	Services and Other Operating Expenditures	296,134.58	0.00	0.00	0.00	0.00	1,440,989.65	1,091,188.26		2,828,312.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,921.79	0.00		22,921.79
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,278,301.12	0.00	0.00	0.00	2,470,374.69	15,356,404.68	21,395,307.59	0.00	47,500,388.08
7310	Transfers of Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	9,271.28		208,275.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,033,601.95								10,033,601.95
	Total Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	9,271.28	0.00	208,275.95
	TOTAL COSTS	8,477,305.79	0.00	0.00	0.00	2,470,374.69	15,356,404.68	21,404,578.87	0.00	47,708,664.03
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	66,868.71	0.00	1,697,783.67		1,764,652.38
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94.98	0.00	604,058.25		604,153.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	36,949.64	0.00	1,090,995.21		1,127,944.85
4000-4999	Books and Supplies	5,864.84	0.00	0.00	0.00	0.00	0.00	0.00		5,864.84
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,687.00	29,349.00		41,036.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,864.84	0.00	0.00	0.00	103,913.33	11,687.00	3,422,186.13	0.00	3,543,651.30
7310	Transfers of Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	0.00		199,004.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	199,004.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,004.67
	TOTAL BEFORE OBJECT 8980	204,869.51	0.00	0.00	0.00	103,913.33	11,687.00	3,422,186.13	0.00	3,742,655.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,742,655.97

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	972,437.03	0.00	0.00	0.00	1,040,209.61	3,294,930.31	8,795,647.41		14,103,224.36
2000-2999	Classified Salaries	3,602,047.20	0.00	0.00	0.00	413,727.43	4,713,658.36	1,228,334.18		9,957,767.17
3000-3999	Employee Benefits	2,931,863.59	0.00	0.00	0.00	912,524.32	5,864,929.56	6,742,102.94		16,451,420.41
4000-4999	Books and Supplies	469,953.88	0.00	0.00	0.00	0.00	18,975.01	145,197.67		634,126.56
5000-5999	Services and Other Operating Expenditures	296,134.58	0.00	0.00	0.00	0.00	1,429,302.65	1,061,839.26		2,787,276.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,921.79	0.00		22,921.79
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,272,436.28	0.00	0.00	0.00	2,366,461.36	15,344,717.68	17,973,121.46	0.00	43,956,736.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,271.28		9,271.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,033,601.95								10,033,601.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,271.28	0.00	9,271.28
	TOTAL BEFORE OBJECT 8980	8,272,436.28	0.00	0.00	0.00	2,366,461.36	15,344,717.68	17,982,392.74	0.00	43,966,008.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									43,966,008.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	144.70		144.70
2000-2999	Classified Salaries	3,571,669.99	0.00	0.00	0.00	0.00	157.22	0.00		3,571,827.21
3000-3999	Employee Benefits	2,194,959.61	0.00	0.00	0.00	45,475.75	240,656.78	504,440.78		2,985,532.92
4000-4999	Books and Supplies	468,320.05	0.00	0.00	0.00	0.00	0.00	0.00		468,320.05
5000-5999	Services and Other Operating Expenditures	356.63	0.00	0.00	0.00	0.00	0.00	303.74		660.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,235,306.28	0.00	0.00	0.00	45,475.75	240,814.00	504,889.22	0.00	7,026,485.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,235,306.28	0.00	0.00	0.00	45,475.75	240,814.00	504,889.22	0.00	7,026,485.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,229,428.13
	TOTAL COSTS									32,255,913.38

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

SELPA: North Coastal (PP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Coastal (PP)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

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

0.00 (f)

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

SELPA: North Coastal (PP)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	48,308,119.00		
b. Less: Expenditures paid from federal sources	3,684,780.00		
c. Expenditures paid from state and local sources	44,623,339.00	43,966,008.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,966,008.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,623,339.00	43,966,008.06	657,330.94

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

	Budgeted Amounts FY 2019-20	Comparison Year FY 18-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	48,308,119.00		
b. Less: Expenditures paid from federal sources	3,684,780.00		
c. Expenditures paid from state and local sources	44,623,339.00	43,966,008.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,966,008.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	44,623,339.00	43,966,008.06	
d. Special education unduplicated pupil count	2602	2602	
e. Per capita state and local expenditures (A2c/A2d)	17,149.63	16,897.01	252.62

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,320,425.00	32,255,913.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,255,913.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,320,425.00	32,255,913.38	3,064,511.62

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

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	35,320,425.00	32,255,913.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,255,913.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,320,425.00	32,255,913.38	
b. Special education unduplicated pupil count	2,602	2,602	
c. Per capita local expenditures (B2a/B2b)	13,574.34	12,396.58	1,177.76

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

Timothy Golden
Contact Name

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Telephone Number

Director of Fiscal Services
Title

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Email Address

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

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

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

FEDERAL PROGRAM NAME	Title I, Part A Basic Grants Low-Income and Neglected	School Improvement (CSI) Funding for LEAs	SpEd-IDEA Local Assistance	SpEd-IDEA Local Assistance Private School ISPS	SpEd IDEA- Preschool Grant	SpEd IDEA Preschool Capacity Building	SpEd-IDEA Mental Health
FEDERAL CATALOG NUMBER	84.01	84.01	82.027	84.027	84.173	84.173A	84.027A
RESOURCE CODE	3010000	3182000	3310000	3311000	3315000	3326000	3327000
REVENUE OBJECT	8290	8290	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,587,681.56	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	3,915,235.00	517,326.00	3,574,973.00	11,687.00	108,750.00	12,000.00	204,247.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	(11,687.00)	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,915,235.00	517,326.00	3,563,286.00	11,687.00	108,750.00	12,000.00	204,247.00
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)	5,502,916.56	517,326.00	3,563,286.00	11,687.00	108,750.00	12,000.00	204,247.00
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	3,480,970.56	129,332.00	(11,687.00)	11,687.00	0.00	0.00	0.00
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)	3,480,970.56	129,332.00	(11,687.00)	11,687.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,533,384.41	0.00	3,563,286.00	11,687.00	108,750.00	0.00	204,247.00
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)	4,533,384.41	0.00	3,563,286.00	11,687.00	108,750.00	0.00	204,247.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(1,052,413.85)	129,332.00	(3,574,973.00)	0.00	(108,750.00)	0.00	(204,247.00)
a. Unearned Revenue	0.00	129,332.00	0.00	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	1,052,413.85	0.00	3,574,973.00	0.00	108,750.00	0.00	204,247.00
14. Unused Grant Award Calculation (line 4 minus line 9)	969,532.15	517,326.00	0.00	0.00	0.00	12,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here	969,532.15	517,326.00	0.00	0.00	0.00	12,000.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,533,384.41	0.00	3,563,286.00	11,687.00	108,750.00	0.00	204,247.00

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

FEDERAL PROGRAM NAME	SpEd-IDEA Preschool Staff Development	Carl D Perkins	Title II, Part A, Supporting Effective Instruction	ESSA, Title IV, Part A, SSEA	ESSA:/Title IV, Part A, Competitive	Title III Immigrant Education	Title III Limited English Proficiency
FEDERAL CATALOG NUMBER	87.13A	84.048A	84.367	84.424	84.424	84.365A	84.365A
RESOURCE CODE	3345000	3550000	4035000	4127000	4128000	4201000	4203000
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	55,282.43	138,183.84
2. a. Current Year Award	1,057.00	136,917.00	565,957.00	284,296.00	677,196.00	0.00	321,635.00
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	2,435.59
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,057.00	136,917.00	565,957.00	284,296.00	677,196.00	0.00	324,070.59
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)	1,057.00	136,917.00	565,957.00	284,296.00	677,196.00	55,282.43	462,254.43
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	0.00	20,435.92	316,103.00	138,392.00	304,738.00	36,242.43	280,853.43
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)	0.00	20,435.92	316,103.00	138,392.00	304,738.00	36,242.43	280,853.43
EXPENDITURES							
9. Donor-Authorized Expenditures	1,057.00	136,917.00	439,676.98	1,875.27	151,314.82	26,723.88	235,879.09
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)	1,057.00	136,917.00	439,676.98	1,875.27	151,314.82	26,723.88	235,879.09
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)	(1,057.00)	(116,481.08)	(123,573.98)	136,516.73	153,423.18	9,518.55	44,974.34
a. Unearned Revenue	0.00	0.00	0.00	136,516.73	153,423.18	9,518.55	44,974.34
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,057.00	116,481.08	123,573.98	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	126,280.02	282,420.73	525,881.18	28,558.55	226,375.34
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	126,280.02	282,420.73	525,881.18	28,558.55	226,375.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,057.00	136,917.00	439,676.98	1,875.27	151,314.82	26,723.88	235,879.09

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

FEDERAL PROGRAM NAME	DoDEA - Project SERVICE	Migrant Education	Migrant Ed 13/14 Audit Findings Reimbursemnt	Fresh Fruit & Vegetable Program	TOTAL
FEDERAL CATALOG NUMBER	12.557	84.011	84.011		
RESOURCE CODE	5810443	9015000	9015000	1300-5370000	
REVENUE OBJECT	8290	8285	8980	8220	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	148,673.40	0.00	5,414.05	0.00	1,935,235.28
2. a. Current Year Award	193,109.00	160,000.00	0.00	22,573.80	10,706,958.80
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.40	0.00	0.00	(9,251.01)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	193,109.00	160,000.40	0.00	22,573.80	10,697,707.79
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	341,782.40	160,000.40	5,414.05	22,573.80	12,632,943.07
REVENUES					
5. Unearned Revenue Deferred from Prior Year			5,414.05	0.00	5,414.05
6. Cash Received in Current Year	109,337.44	67,002.37	0.00	22,573.80	4,905,980.95
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	109,337.44	67,002.37	5,414.05	22,573.80	4,911,395.00
EXPENDITURES					
9. Donor-Authorized Expenditures	228,580.96	160,000.40	1,179.63	21,224.33	9,825,783.77
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	228,580.96	160,000.40	1,179.63	21,224.33	9,825,783.77
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(119,243.52)	(92,998.03)	4,234.42	1,349.47	(4,914,388.77)
a. Unearned Revenue	0.00	0.00	4,234.42	1,349.47	479,348.69
b. Accounts Payable	0.00	0.00	0.00	1,349.47	1,349.47
c. Accounts Receivable	119,243.52	92,998.03	0.00	0.00	5,393,737.46
14. Unused Grant Award Calculation (line 4 minus line 9)	113,201.44	0.00	4,234.42	1,349.47	2,807,159.30
15. If Carryover is allowed, enter line 14 amount here	113,201.44	0.00	4,234.42	0.00	2,805,809.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	228,580.96	160,000.40	1,179.63	19,874.86	9,824,434.30

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

STATE PROGRAM NAME	Career Technical Education Incentive Grant	SpEd State Mental Health	SpEd State Workability	Tobacco Use Prevention Education Program	CA Partnership Academies Program	Child Development State Preschool	TOTAL
RESOURCE CODE	6387000	6512032	6520000	6690000	7220000	1200-6105000	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CTEIG			TUPE	Health Academy		
AWARD							
1. Prior Year Carryover	1,144,086.84	0.00	0.00	477.35	52,743.34	1,667.73	1,198,975.26
2. a. Current Year Award	193,759.00	1,107,817.00	173,865.00	0.00	75,600.00	743,670.21	2,294,711.21
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)	193,759.00	1,107,817.00	173,865.00	0.00	75,600.00	743,670.21	2,294,711.21
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)	1,337,845.84	1,107,817.00	173,865.00	477.35	128,343.34	745,337.94	3,493,686.47
REVENUES							
5. Unearned Revenue Deferred from Prior Year	556,466.84	0.00	0.00	477.35	15,258.34	1,667.73	573,870.26
6. Cash Received in Current Year	587,620.00	830,820.00	130,398.75	0.00	75,285.00	641,235.97	2,265,359.72
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	17,189.44	17,189.44
8. Total Available (sum lines 5, 6, & 7)	1,144,086.84	830,820.00	130,398.75	477.35	90,543.34	660,093.14	2,856,419.42
EXPENDITURES							
9. Donor-Authorized Expenditures	948,597.39	1,107,817.00	171,073.64	477.35	58,947.79	745,337.94	3,032,251.11
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	15,521.71	15,521.71
11. Total Expenditures (lines 9 & 10)	948,597.39	1,107,817.00	171,073.64	477.35	58,947.79	760,859.65	3,047,772.82
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	1,667.73	1,667.73
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	195,489.45	(276,997.00)	(40,674.89)	0.00	31,595.55	(83,577.07)	(174,163.96)
a. Unearned Revenue	195,489.45	0.00	0.00	0.00	31,595.55	0.00	227,085.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	276,997.00	40,674.89	0.00	0.00	83,577.07	401,248.96
14. Unused Grant Award Calculation (line 4 minus line 9)	389,248.45	0.00	2,791.36	0.00	69,395.55	0.00	461,435.36
15. If Carryover is allowed, enter line 14 amount here	389,248.45	0.00	0.00	0.00	69,395.55	0.00	458,644.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	948,597.39	1,107,817.00	171,073.64	477.35	58,947.79	726,480.77	3,013,393.94

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

LOCAL PROGRAM NAME	Education Synergy Alliance Grant	CA Career Pathways Trust	Reading Room Project Grant	Innovation-Organic Garden	The World We Want Foundation	LCFF Test Kitchen- West Ed	Lowe's Toolbox for Education
RESOURCE CODE	9010402	9010405	9010406	9010408	9010410	9010411	9010418
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		CCPT					
AWARD							
1. Prior Year Carryover	7,622.89	46,667.55	0.00	2,632.52	0.28	47,644.60	573.87
2. a. Current Year Award	0.00	0.00	13,000.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	13,000.00	0.00	0.00	0.00	0.00
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, 2c, & 3)	7,622.89	46,667.55	13,000.00	2,632.52	0.28	47,644.60	573.87
REVENUES							
5. Unearned Revenue Deferred from Prior Year	7,622.89	46,667.55	0.00	2,632.52	0.28	47,644.60	573.87
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	7,622.89	46,667.55	0.00	2,632.52	0.28	47,644.60	573.87
EXPENDITURES							
9. Donor-Authorized Expenditures	7,622.89	32,014.41	12,006.04	2,607.76	0.00	47,644.60	525.68
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)	7,622.89	32,014.41	12,006.04	2,607.76	0.00	47,644.60	525.68
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)	0.00	14,653.14	(12,006.04)	24.76	0.28	0.00	48.19
a. Unearned Revenue	0.00	0.00	0.00	24.76	0.00	0.00	0.00
b. Accounts Payable	0.00	14,653.14	0.00	0.00	0.28	0.00	48.19
c. Accounts Receivable	0.00	0.00	12,006.04	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	14,653.14	993.96	24.76	0.28	0.00	48.19
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	24.76	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,622.89	32,014.41	12,006.04	2,607.76	0.00	47,644.60	525.68

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Intergenerational Community Garden	Scale-Up MTTs Statewide (SUMS)	SoCal WaterSmart Grant	Girard Foundation	The Guadalupe Fund	First Five Quality Preschool Initiative	GEAR UP Grant - Federal
RESOURCE CODE	9010421	9010423	9010424	9010436	9010439	9012000	9013000
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)	Pacifica Garden					QPI	
AWARD							
1. Prior Year Carryover	2,570.72	0.00	0.00	42,336.07	383.88	0.00	0.00
2. a. Current Year Award	29,050.00	25,000.00	161,700.00	27,000.00	0.00	20,403.00	3,346.07
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)	29,050.00	25,000.00	161,700.00	27,000.00	0.00	20,403.00	3,346.07
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)	31,620.72	25,000.00	161,700.00	69,336.07	383.88	20,403.00	3,346.07
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	42,336.07	383.88	0.00	0.00
6. Cash Received in Current Year	2,570.72	25,000.00	161,700.00	27,000.00	0.00	7,777.46	1,025.75
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	2,320.32
8. Total Available (sum lines 5, 6, & 7)	2,570.72	25,000.00	161,700.00	69,336.07	383.88	7,777.46	3,346.07
EXPENDITURES							
9. Donor-Authorized Expenditures	26,300.94	25,000.00	38,329.03	28,961.42	10.95	20,403.00	3,346.07
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)	26,300.94	25,000.00	38,329.03	28,961.42	10.95	20,403.00	3,346.07
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)	(23,730.22)	0.00	123,370.97	40,374.65	372.93	(12,625.54)	0.00
a. Unearned Revenue	0.00	0.00	123,370.97	40,374.65	372.93	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	23,730.22	0.00	0.00	0.00	0.00	12,265.54	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	5,319.78	0.00	123,370.97	40,374.65	372.93	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	123,370.97	40,374.65	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,300.94	25,000.00	38,329.03	28,961.42	10.95	20,043.00	1,025.75

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	GEAR UP Middle School Grant	Bechtel Common Core State Standards Math	Reading Outstanding Authors Regularly	The Dominguez Dream Foundation Grant	Regional Occupation Program	AT&T HS Success Initiative	After School Education & Safety Program
RESOURCE CODE	9013100	9016000	9017000	9024000	9025000	9028000	9065000
REVENUE OBJECT	8677	8699	8699	8699	8782	8699	8677
LOCAL DESCRIPTION (if any)			R.O.A.R.	Vanir Foundation			ASES
AWARD							
1. Prior Year Carryover	0.00	236,616.88	4,611.76	0.00	0.00	3,984.12	0.00
2. a. Current Year Award	70,717.59	10,000.00	0.00	40,502.00	193,490.00	0.00	1,921,888.20
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)	70,717.59	10,000.00	0.00	40,502.00	193,490.00	0.00	1,921,888.20
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)	70,717.59	246,616.88	4,611.76	40,502.00	193,490.00	3,984.12	1,921,888.20
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	236,616.88	4,611.76	0.00	0.00	3,984.12	0.00
6. Cash Received in Current Year	40,882.67	10,000.00	0.00	(18,689.09)	152,355.00	0.00	1,249,227.33
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)	40,882.67	246,616.88	4,611.76	(18,689.09)	152,355.00	3,984.12	1,249,227.33
EXPENDITURES							
9. Donor-Authorized Expenditures	70,717.59	164,101.92	2,500.00	31,623.67	120,697.71	500.99	1,814,114.79
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)	70,717.59	164,101.92	2,500.00	31,623.67	120,697.71	500.99	1,814,114.79
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	203.75	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)	(29,834.92)	82,514.96	2,111.76	(50,109.01)	31,657.29	3,483.13	(564,887.46)
a. Unearned Revenue	0.00	82,514.96	2,111.76	0.00	31,657.29	3,483.13	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	29,834.92	0.00	0.00	50,109.01	0.00	0.00	564,887.46
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	82,514.96	2,111.76	8,878.33	72,792.29	3,483.13	107,773.41
15. If Carryover is allowed, enter line 14 amount here	0.00	82,514.96	2,111.76	0.00	0.00	3,483.13	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,717.59	164,101.92	2,500.00	31,419.92	120,697.71	500.99	1,814,114.79

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

LOCAL PROGRAM NAME	21st CCLC	21st CCLC - Comprehensive High School	21st CCLC - Continuation High School	21st CCLC - Continuation High School	CSPP Block Grant Preschool		Project FAFSA Scholarship Grant
RESOURCE CODE	9067000	9068/9069	9069001	9069001	1200-9012000	7300-9010	7300-9010403
REVENUE OBJECT		8285	8285	8285	8699	8699	8699
LOCAL DESCRIPTION (if any)	ASSETS	ASSETS - 8A	Eq Access - 8B	Eq Access - 13/14	QPI Block		College Access
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	19,448.83	36,800.00	0.46	156.30
2. a. Current Year Award	104,916.00	556,619.18	15,000.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	3.51	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	104,916.00	556,619.18	15,000.00	0.00	0.00	3.51	0.00
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, 2c, & 3)	104,916.00	556,619.18	15,000.00	19,448.83	36,800.00	3.97	156.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	19,448.83	0.00	0.91	155.85
6. Cash Received in Current Year	40,853.75	139,154.80	3,750.00	0.00	23,128.92	1.33	0.00
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)	40,853.75	139,154.80	3,750.00	19,448.83	23,128.92	2.24	155.85
EXPENDITURES							
9. Donor-Authorized Expenditures	42,336.72	556,619.18	7,762.14	0.00	29,980.33	3.97	156.30
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	42,336.72	556,619.18	7,762.14	0.00	29,980.33	3.97	156.30
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)	(1,482.97)	(417,464.38)	(4,012.14)	19,448.83	(6,851.41)	(1.73)	(0.45)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	19,448.83	0.00	0.00	0.00
c. Accounts Receivable	1,482.97	417,464.38	4,012.14	0.00	6,851.41	1.73	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	62,579.28	0.00	7,237.86	19,448.83	6,819.67	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	6,819.67	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,336.72	556,619.18	7,762.14	0.00	29,980.33	3.97	155.85

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	452,050.73
2. a. Current Year Award	3,192,632.04
b. Other Adjustments	3.51
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,192,635.55
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,644,686.28
REVENUES	
5. Unearned Revenue Deferred from Prior Year	412,680.01
6. Cash Received in Current Year	1,865,738.64
7. Contributed Matching Funds	2,320.32
8. Total Available (sum lines 5, 6, & 7)	2,280,738.97
EXPENDITURES	
9. Donor-Authorized Expenditures	3,085,888.10
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,085,888.10
12. Amounts Included in Line 6 above for Prior Year Adjustments	203.75
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(804,945.38)
a. Unearned Revenue	283,910.45
b. Accounts Payable	34,150.44
c. Accounts Receivable	1,122,645.82
14. Unused Grant Award Calculation (line 4 minus line 9)	558,798.18
15. If Carryover is allowed, enter line 14 amount here	258,699.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,083,003.58

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

STATE PROGRAM NAME	CA Clean Energy Jobs Act	Lottery: Instructional Materials	Learning Communities for School Success	Learning Communities for School Success	Classified Professional Development	College Readiness Block Grant	Low-Performing Students Block Grant
RESOURCE CODE	6230000	6300000	7085000	7085100	7311000	7338000	7510000
REVENUE OBJECT	8590	8560	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prop 39		Prop 47-I	Prop 47-II		CRBG	
AWARD							
1. Prior Year Restricted Ending Balance	2,211,542.85	1,439,147.97	881,574.34	0.00	0.00	168,413.97	0.00
2. a. Current Year Award	0.00	1,143,285.34	0.00	586,667.00	127,093.00	0.00	945,062.00
b. Other Adjustments	0.00	84,538.05	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,227,823.39	0.00	586,667.00	127,093.00	0.00	945,062.00
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, 2c, & 3)	2,211,542.85	2,666,971.36	881,574.34	586,667.00	127,093.00	168,413.97	945,062.00
REVENUES							
5. Cash Received in Current Year	0.00	807,944.77	211,568.00	586,667.00	127,093.00	0.00	467,330.00
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	419,878.62	(211,568.00)	0.00	0.00	0.00	477,732.00
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	419,878.62	(211,568.00)	0.00	0.00	0.00	477,732.00
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	1,227,823.39	0.00	586,667.00	127,093.00	0.00	945,062.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,377,401.62	738,793.79	432,073.78	63,856.44	4,015.98	163,951.90	0.00
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)	1,377,401.62	738,793.79	432,073.78	63,856.44	4,015.98	163,951.90	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	834,141.23	1,928,177.57	449,500.56	522,810.56	123,077.02	4,462.07	945,062.00

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

STATE PROGRAM NAME	State Preschool Reserve	TOTAL
RESOURCE CODE	1200-6130000	
REVENUE OBJECT	8911	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	125,938.23	4,826,617.36
2. a. Current Year Award	55,262.00	2,857,369.34
b. Other Adjustments	7,889.02	92,427.07
c. Adj Curr Yr Award (sum lines 2a & 2b)	63,151.02	2,949,796.41
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	189,089.25	7,776,413.77
REVENUES		
5. Cash Received in Current Year	63,151.02	2,263,753.79
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	686,042.62
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	686,042.62
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	63,151.02	2,949,796.41
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	2,780,093.51
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	2,780,093.51
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	189,089.25	4,996,320.26