

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



2018-2019 Unaudited Actuals Financial Report

September 18, 2019

West Contra Costa Unified School District

2018-2019 UNAUDITED ACTUALS

Board Members

Tom Panas
Board President

Stephanie Hernandez-Jarvis
Board Clerk

Valerie Cuevas
Board Member

Mister Phillips
Board Member

Consuelo Lara
Board Member

District Staff

Matthew Duffy
Superintendent

Tony Wold, Ed.D.
*Associate Superintendent
Business Services*

Regina Webber
*Executive Director
Business Services*

David Johnston
*Executive Director
Business Services*

Grace Elzerman, Ed.D, CPA
*Director Internal Auditor
Business Services*

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

Schedule 1

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	Total	REVENUE FUNDS Schedule 3	PROJECT FUNDS Schedule 5	FUNDS Schedule 7	
ASSETS							
Cash in County Treasury	\$ 3,628,938	\$ 13,484,663	\$ 17,113,601	\$ 23,018,332	\$ 88,575,343	\$ 87,641,023	\$ 216,348,300
Cash in Banks	91,438	-	91,438	54,016	-	-	145,454
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	2,069	-	2,069	-	7,737,802	82,968,679	90,708,550
Cash Collections Awaiting Deposit	-	-	-	8,100	-	-	8,100
Investments	10,350,719	-	10,350,719	10,359,020	21,922,507	12,986	42,645,231
Accounts Receivable	207,603	6,710	214,313	2,625,349	308,804	391,067	3,539,532
Due From Other Funds	13,247,039	12,403,203	25,650,242	3,033,473	-	-	28,683,715
Stores Inventories	264,190	-	264,190	-	-	-	264,190
Prepaid Expense	-	-	-	480,096	-	-	480,096
Total Assets	\$ 27,861,996	\$ 25,894,575	\$ 53,756,571	\$ 39,578,386	\$ 118,544,455	\$ 171,013,755	\$ 382,893,167
LIABILITIES							
Accounts Payable	23,584,731	8,656,524	32,241,255	1,166,029	12,405,070	1,141,726	46,954,079
Due to Other Funds	232,632	543,924	776,556	1,457,453	-	-	2,234,009
Temporary Loans	-	-	-	-	-	-	-
Unearned Revenue	-	884,565	884,565	7,707	-	-	892,271
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	23,817,363	10,085,012	33,902,376	2,631,189	12,405,070	1,641,726	50,580,360
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	264,190	-	264,190	480,096	-	-	744,286
Prepaid Expenditures	-	-	-	-	-	-	-
Restricted Balances	-	15,809,563	15,809,563	2,043,955	106,139,385	136,254,012	260,246,915
Committed Balances	-	-	-	-	-	-	-
Assigned Balances	-	-	-	892,301	-	-	-
Economic Uncertainties	-	-	-	-	-	-	-
Undesignated Amount	3,710,443	(0)	3,710,443	33,530,845	(0)	33,118,017	71,251,606
Total Fund Balance	4,044,633	15,809,563	19,854,195	36,947,197	106,139,385	169,372,029	332,312,807
Total Liabilities and Fund Balance	\$ 27,861,996	\$ 25,894,575	\$ 53,756,571	\$ 39,578,386	\$ 118,544,455	\$ 171,013,755	\$ 382,893,167

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 4	PROJECT FUNDS Schedule 6	FUNDS Schedule 8	
REVENUES							
LCFF Sources	282,060,662	-	\$ 282,060,662	\$ -	\$ -	\$ -	\$ 282,060,662
Federal Revenues	-	18,921,108	18,921,108	13,792,307	-	3,695,092	36,408,508
Other State Revenues	11,074,079	32,321,408	43,395,488	7,179,819	1,411,452	595,263	52,582,021
Other Local Revenues	4,231,898	17,496,163	21,728,061	2,574,674	11,751,110	101,737,041	137,790,886
Total Revenues	297,366,639	68,738,680	366,105,319	23,546,800	13,162,562	106,027,396	508,842,077
EXPENDITURES							
Certificated Salaries	107,653,926	40,941,763	148,595,690	2,432,647	-	-	151,028,337
Classified Salaries	32,576,444	26,388,795	58,965,240	8,216,429	1,059,282	117,357	68,358,308
Employee Benefits	61,849,019	27,372,096	89,221,115	4,448,592	498,991	48,392	94,217,090
Book and Supplies	10,328,374	6,240,996	16,569,370	7,130,996	144,253	791	23,845,410
Services and Other Operating Expenditures	28,992,308	33,885,568	62,877,876	861,421	3,632,429	18,084,366	85,456,091
Capital Outlay	86,761	2,124,878	2,211,640	245,609	55,239,914	-	57,697,162
Other Outgo	1,373,560	1,231,428	2,604,988	-	-	74,500,128	77,105,116
Direct/Indirect Support Costs	(3,019,113)	1,737,431	(1,281,681)	1,281,681	-	-	-
Total Expenditures	239,841,280	139,922,957	379,764,236	24,617,374	60,574,869	92,751,034	557,707,514
INCREASE OF (DECREASE) IN FUND BALANCE							
RESULTING FROM OPERATIONS	57,525,359	(71,184,277)	(13,658,918)	(1,070,574)	(47,412,307)	13,276,362	(48,865,436)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	6,500,000	-	6,500,000	1,561,437	1,438,043	-	9,499,480
Interfund Transfers Out	(1,561,437)	-	(1,561,437)	(6,500,000)	(1,438,043)	-	(9,499,480)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(67,650,460)	67,650,460	-	-	-	-	-
Total Other Financing Sources and Uses	(62,711,897)	67,650,460	4,938,563	(4,938,563)	-	-	-
NET CHANGE IN FUND BALANCE	(5,186,538)	(3,533,817)	(8,720,355)	(6,009,137)	(47,412,307)	13,276,362	(48,865,436)
BEGINNING FUND BALANCE JULY 1, 2018	9,231,171	19,343,380	28,574,550	42,956,334	153,551,692	101,759,540	326,842,117
Other Restatements	-	-	-	-	-	54,336,127	54,336,127
ADJUSTED BEGINNING FUND BALANCE	9,231,171	19,343,380	28,574,550	42,956,334	153,551,692	156,095,667	381,178,244
ENDING FUND BALANCE JUNE 30, 2019	\$ 4,044,633	\$ 15,809,563	\$ 19,854,195	\$ 36,947,197	\$ 106,139,385	\$ 169,372,030	\$ 332,312,807

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

Schedule 3

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
ASSETS						
Cash in County Treasury	\$ 1,273,317	\$ 52,586	\$ (418,678)	\$ -	\$ 22,111,108	\$ 23,018,332
Cash in Banks	8,399	-	45,617	-	-	54,016
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	8,100	-	-	8,100
Investments	6	-	-	-	10,359,014	10,359,020
Accounts Receivable	2,114	332	2,512,635	-	110,268	2,625,349
Due From Other Funds	459,722	1,079,868	36,429	-	1,457,453	3,033,473
Prepaid Expenditures	-	-	-	-	-	-
Stores Inventories	-	-	480,096	-	-	480,096
Total Assets	\$ 1,743,557	\$ 1,132,786	\$ 2,664,200	\$ -	\$ 34,037,843	\$ 39,578,386
LIABILITIES						
Accounts Payable	210,902	102,105	853,022	-	-	1,166,029
Due to Other Funds	-	976,453	481,000	-	-	1,457,453
Temporary Loans	-	-	-	-	-	-
Unearned Revenue	-	-	7,707	-	-	7,707
Other Liabilities	-	-	-	-	-	-
Total Liabilities	210,902	1,078,558	1,341,729	-	-	2,631,189
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	480,096	-	-	480,096
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	718,890	2,594	1,322,471	-	-	2,043,955
Committed Balances	-	-	-	-	-	-
Assigned Balances	813,765	51,633	26,902	-	-	892,301
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	-	(506,999)	-	34,037,843	33,530,845
Total Fund Balance	1,532,655	54,228	1,322,471	-	34,037,843	36,947,197
Total Liabilities and Fund Balance	\$ 1,743,557	\$ 1,132,786	\$ 2,664,200	\$ -	\$ 34,037,843	\$ 39,578,386

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	229,393	-	13,562,915	-	-	13,792,307
Other State Revenues	2,620,647	3,661,955	897,218	-	-	7,179,819
Other Local Revenues	280,728	37,581	1,336,696	-	919,670	2,574,674
Total Revenues	3,130,767	3,699,535	15,796,828	-	919,670	23,546,800
EXPENDITURES						
Certificated Salaries	1,260,578	1,172,068	-	-	-	2,432,647
Classified Salaries	736,691	1,112,456	6,367,282	-	-	8,216,429
Employee Benefits	607,965	937,573	2,903,053	-	-	4,448,592
Book and Supplies	170,673	97,461	6,862,861	-	-	7,130,996
Services and Other Operating Expenditures	303,612	120,944	436,865	-	-	861,421
Capital Outlay	25,426	-	220,183	-	-	245,609
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	138,361	250,245	893,075	-	-	1,281,681
Total Expenditures	3,243,307	3,690,747	17,683,320	-	-	24,617,374
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	(112,540)	8,788	(1,886,492)	-	919,670	(1,070,574)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	1,561,437	-	-	1,561,437
Interfund Transfers Out	-	-	-	-	(6,500,000)	(6,500,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	1,561,437	-	(6,500,000)	(4,938,563)
NET CHANGE IN FUND BALANCE						
	(112,540)	8,788	(325,055)	-	(5,580,330)	(6,009,137)
BEGINNING FUND BALANCE JULY 1, 2018						
	1,645,195	45,439	1,647,526	-	39,618,173	42,956,334
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE						
	1,645,195	45,439	1,647,526	-	39,618,173	42,956,334
ENDING FUND BALANCE JUNE 30, 2019						
	\$ 1,532,655	\$ 54,228	\$ 1,322,471	\$ -	\$ 34,037,843	\$ 36,947,197

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

Schedule 5

CAPITAL PROJECTS FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
ASSETS					
Cash in County Treasury	\$ 67,401,399	\$ 11,262,114	\$ -	\$ 9,911,830	\$ 88,575,343
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	7,737,802	-	-	-	7,737,802
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	20,699,358	1,223,148	-	-	21,922,507
Accounts Receivable	268,135	26,706	-	13,962	308,804
Due From Other Funds	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Stores Inventories	-	-	-	-	-
Total Assets	\$ 96,106,694	\$ 12,511,969	\$ -	\$ 9,925,792	\$ 118,544,455
LIABILITIES					
Accounts Payable	12,090,475	95,471	-	219,124	12,405,070
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Liabilities	12,090,475	95,471	-	219,124	12,405,070
FUND BALANCE					
Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Restricted Balances	84,016,219	12,416,498	-	9,706,668	106,139,385
Committed Balances	-	-	-	-	-
Assigned Balances	-	-	-	-	-
Economic Uncertainties	-	-	-	-	-
Undesignated Amount	-	(0)	-	-	(0)
Total Fund Balance	84,016,219	12,416,498	-	9,706,668	106,139,385
Total Liabilities and Fund Balance	\$ 96,106,694	\$ 12,511,969	\$ -	\$ 9,925,792	\$ 118,544,455

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	1,411,452	-	1,411,452
Other Local Revenues	2,687,487	4,005,495	26,591	5,031,537	11,751,110
Total Revenues	<u>2,687,487</u>	<u>4,005,495</u>	<u>1,438,043</u>	<u>5,031,537</u>	<u>13,162,562</u>
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,059,282	-	-	-	1,059,282
Employee Benefits	498,991	-	-	-	498,991
Book and Supplies	138,403	2,367	-	3,483	144,253
Services and Other Operating Expenditures	2,712,464	188,422	-	731,543	3,632,429
Capital Outlay	53,636,592	293,277	-	1,310,045	55,239,914
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	<u>58,045,732</u>	<u>484,066</u>	<u>-</u>	<u>2,045,072</u>	<u>60,574,869</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(55,358,245)	3,521,429	1,438,043	2,986,466	(47,412,307)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	1,438,043	-	-	-	1,438,043
Interfund Transfers Out	-	-	(1,438,043)	-	(1,438,043)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	<u>1,438,043</u>	<u>-</u>	<u>(1,438,043)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE					
	(53,920,202)	3,521,429	-	2,986,466	(47,412,307)
BEGINNING FUND BALANCE JULY 1, 2018					
	137,936,421	8,895,069	-	6,720,202	153,551,692
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE					
	<u>137,936,421</u>	<u>8,895,069</u>	<u>-</u>	<u>6,720,202</u>	<u>153,551,692</u>
ENDING FUND BALANCE JUNE 30, 2019					
	<u>\$ 84,016,219</u>	<u>\$ 12,416,498</u>	<u>\$ -</u>	<u>\$ 9,706,668</u>	<u>\$ 106,139,385</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - OTHER FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

Schedule 7

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS						
Cash in County Treasury	\$ 80,527,253	\$ -	\$ -	\$ 1,578,344	\$ 5,535,426	\$ 87,641,023
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	54,406,110	940,002	-	1,513	27,621,054	82,968,679
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	-	-	12,986	12,986
Accounts Receivable	380,647	-	-	2,328	8,092	391,067
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Other Current Assets	-	-	-	-	-	-
Total Assets	\$ 135,314,010	\$ 940,002	\$ -	\$ 1,582,184	\$ 33,177,559	\$ 171,013,755
LIABILITIES						
Accounts Payable	-	-	-	141,725	1,000,001	1,141,726
Due to Other Funds	-	-	-	-	-	-
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	-	-	-	641,725	1,000,001	1,641,726
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	135,314,010	940,002	-	-	-	136,254,012
Committed Balances	-	-	-	-	-	-
Assigned Balances	-	-	-	-	-	-
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	0	-	-	940,460	32,177,558	33,118,018
Total Fund Balance	135,314,010	940,002	-	940,460	32,177,558	169,372,029
Total Liabilities and Fund Balance	\$ 135,314,010	\$ 940,002	\$ -	\$ 1,582,184	\$ 33,177,559	\$ 171,013,755

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 UNAUDITED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	3,695,092	-	-	-	-	3,695,092
Other State Revenues	595,263	-	-	-	-	595,263
Other Local Revenues	80,804,768	-	-	1,983,121	18,949,153	101,737,041
Total Revenues	85,095,123	-	-	1,983,121	18,949,153	106,027,396
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	117,357	-	117,357
Employee Benefits	-	-	-	48,392	-	48,392
Book and Supplies	-	-	-	791	-	791
Services and Other Operating Expenditures	-	-	-	2,607,775	15,476,591	18,084,366
Capital Outlay	-	-	-	-	-	-
Other Outgo	74,500,018	110	-	-	-	74,500,128
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	74,500,018	110	-	2,774,315	15,476,591	92,751,034
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	10,595,105	(110)	-	(791,194)	3,472,562	13,276,362
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	10,595,105	(110)	-	(791,194)	3,472,562	13,276,362
BEGINNING FUND BALANCE JULY 1, 2018	70,312,795	940,112	-	1,731,653	28,774,979	101,759,540
Other Restatements	54,406,110	-	-	-	(69,983)	54,336,127
ADJUSTED BEGINNING FUND BALANCE	124,718,905	940,112	-	1,731,653	28,704,996	156,095,667
ENDING FUND BALANCE JUNE 30, 2019	\$ 135,314,010	\$ 940,002	\$ -	\$ 940,460	\$ 32,177,558	\$ 169,372,030

**2018-2019 UNAUDITED ACTUALS
STATE FORMS**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	282,060,661.69	0.00	282,060,661.69	289,677,155.00	0.00	289,677,155.00	2.7%
2) Federal Revenue		8100-8299	0.00	18,921,108.28	18,921,108.28	0.00	20,880,532.00	20,880,532.00	10.4%
3) Other State Revenue		8300-8599	11,074,079.16	32,321,408.35	43,395,487.51	5,115,657.00	26,517,400.00	31,633,057.00	-27.1%
4) Other Local Revenue		8600-8799	4,231,898.21	17,496,162.96	21,728,061.17	2,516,406.00	16,082,902.00	18,599,308.00	-14.4%
5) TOTAL, REVENUES			297,366,639.06	68,738,679.59	366,105,318.65	297,309,218.00	63,480,834.00	360,790,052.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	107,653,926.47	40,941,763.47	148,595,689.94	110,580,690.00	36,689,483.00	147,270,173.00	-0.9%
2) Classified Salaries		2000-2999	32,576,444.42	26,388,795.45	58,965,239.87	33,327,073.00	23,911,901.00	57,238,974.00	-2.9%
3) Employee Benefits		3000-3999	61,849,019.10	27,372,095.83	89,221,114.93	61,864,574.00	26,237,800.00	88,102,374.00	-1.3%
4) Books and Supplies		4000-4999	10,328,373.83	6,240,996.46	16,569,370.29	4,068,608.00	5,541,994.00	9,610,602.00	-42.0%
5) Services and Other Operating Expenditures		5000-5999	28,992,307.70	33,885,567.87	62,877,875.57	18,884,983.00	34,666,973.00	53,551,956.00	-14.8%
6) Capital Outlay		6000-6999	86,761.13	2,124,878.39	2,211,639.52	260,021.00	2,293,212.00	2,553,233.00	15.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,373,559.78	1,231,427.82	2,604,987.60	1,669,968.00	1,889,593.00	3,559,561.00	36.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,019,112.66)	1,737,431.25	(1,281,681.41)	(2,425,879.00)	1,267,785.00	(1,158,094.00)	-9.6%
9) TOTAL, EXPENDITURES			239,841,279.77	139,922,956.54	379,764,236.31	228,230,038.00	132,498,741.00	360,728,779.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			57,525,359.29	(71,184,276.95)	(13,658,917.66)	69,079,180.00	(69,017,907.00)	61,273.00	-100.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,561,437.11	0.00	1,561,437.11	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	(67,650,460.17)	67,650,460.17	0.00	(69,079,144.00)	69,079,144.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,711,897.28)	67,650,460.17	4,938,562.89	(69,079,144.00)	69,079,144.00	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)			(5,186,537.99)	(3,533,816.78)	(8,720,354.77)	36.00	61,237.00	61,273.00	-100.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
2) Ending Balance, June 30 (E + F1e)			4,044,632.58	15,809,562.91	19,854,195.49	4,044,668.58	15,870,799.91	19,915,468.49	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	264,189.53	0.00	264,189.53	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,809,563.00	15,809,563.00	0.00	15,887,717.91	15,887,717.91	0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,710,443.05	(0.09)	3,710,442.96	4,044,668.58	(16,918.00)	4,027,750.58	8.6%

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	3,628,938.41	13,484,662.76	17,113,601.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	91,437.85	0.00	91,437.85				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	2,069.33	0.00	2,069.33				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	10,350,718.75	0.00	10,350,718.75				
3) Accounts Receivable		9200	207,603.01	6,709.58	214,312.59				
4) Due from Grantor Government		9290	13,247,039.11	12,403,202.81	25,650,241.92				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	264,189.53	0.00	264,189.53				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			27,861,995.99	25,894,575.15	53,756,571.14				
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	23,584,731.41	8,656,523.53	32,241,254.94				
2) Due to Grantor Governments		9590	232,632.00	543,924.10	776,556.10				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	884,564.61	884,564.61				
6) TOTAL, LIABILITIES			23,817,363.41	10,085,012.24	33,902,375.65				
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									

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			4,044,632.58	15,809,562.91	19,854,195.49				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	145,749,453.80	0.00	145,749,453.80	166,419,408.00	0.00	166,419,408.00	14.2%
Education Protection Account State Aid - Current Year		8012	43,425,598.00	0.00	43,425,598.00	41,085,344.00	0.00	41,085,344.00	-5.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	611,013.22	0.00	611,013.22	599,449.00	0.00	599,449.00	-1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	27.00	0.00	27.00	New
Other Subventions/In-Lieu Taxes		8029	0.30	0.00	0.30	3,744.00	0.00	3,744.00	#####
County & District Taxes Secured Roll Taxes		8041	69,789,868.19	0.00	69,789,868.19	69,710,802.00	0.00	69,710,802.00	-0.1%
Unsecured Roll Taxes		8042	2,565,475.98	0.00	2,565,475.98	2,658,784.00	0.00	2,658,784.00	3.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,843,437.84	0.00	3,843,437.84	3,711,649.00	0.00	3,711,649.00	-3.4%
Education Revenue Augmentation Fund (ERAF)		8045	15,510,948.62	0.00	15,510,948.62	13,925,664.00	0.00	13,925,664.00	-10.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,892,814.00	0.00	14,892,814.00	7,475,755.00	0.00	7,475,755.00	-49.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			296,388,609.95	0.00	296,388,609.95	305,590,626.00	0.00	305,590,626.00	3.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,327,948.26)	0.00	(14,327,948.26)	(15,913,471.00)	0.00	(15,913,471.00)	11.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			282,060,661.69	0.00	282,060,661.69	289,677,155.00	0.00	289,677,155.00	2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,387,681.00	6,387,681.00	0.00	6,546,784.00	6,546,784.00	2.5%
Special Education Discretionary Grants		8182	0.00	753,841.00	753,841.00	0.00	748,379.00	748,379.00	-0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	29,800.00	29,800.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,104,207.62	7,104,207.62		7,103,454.00	7,103,454.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,030,137.10	1,030,137.10		944,073.00	944,073.00	-8.4%
Title III, Part A, Immigrant Student Program	4201	8290		84,267.27	84,267.27		161,243.00	161,243.00	91.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,136,988.29	1,136,988.29		961,478.00	961,478.00	-15.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,								
Other NCLB / Every Student Succeeds Act	5630	8290		1,101,023.37	1,101,023.37		3,098,305.00	3,098,305.00	181.4%
Career and Technical Education	3500-3599	8290		184,150.49	184,150.49		220,658.00	220,658.00	19.8%
All Other Federal Revenue	All Other	8290	0.00	1,109,012.14	1,109,012.14	0.00	1,096,158.00	1,096,158.00	-1.2%
TOTAL, FEDERAL REVENUE			0.00	18,921,108.28	18,921,108.28	0.00	20,880,532.00	20,880,532.00	10.4%
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		18,088,067.00	18,088,067.00		17,523,133.00	17,523,133.00	-3.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,900,779.00	0.00	5,900,779.00	1,057,000.00	0.00	1,057,000.00	-82.1%
Lottery - Unrestricted and Instructional Materials		8560	5,052,512.04	2,487,937.85	7,540,449.89	4,058,657.00	1,424,561.00	5,483,218.00	-27.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,820,804.52	3,820,804.52		3,887,307.00	3,887,307.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,784,454.13	1,784,454.13		653,498.00	653,498.00	-63.4%
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	120,788.12	6,140,144.85	6,260,932.97	0.00	3,028,901.00	3,028,901.00	-51.6%
TOTAL, OTHER STATE REVENUE			11,074,079.16	32,321,408.35	43,395,487.51	5,115,657.00	26,517,400.00	31,633,057.00	-27.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	9,698,285.88	9,698,285.88	0.00	9,802,229.00	9,802,229.00	1.1%
Other		8622	0.00	5,566,813.65	5,566,813.65	0.00	5,640,048.00	5,640,048.00	1.3%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	880,741.94	79,610.75	960,352.69	716,406.00	0.00	716,406.00	-25.4%
Interest		8660	956,919.27	0.00	956,919.27	600,000.00	0.00	600,000.00	-37.3%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	(61,141.75)	(61,141.75)	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	12,465.00	12,465.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	2,394,237.00	2,200,129.43	4,594,366.43	1,200,000.00	640,625.00	1,840,625.00	-59.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,231,898.21	17,496,162.96	21,728,061.17	2,516,406.00	16,082,902.00	18,599,308.00	-14.4%
TOTAL, REVENUES			297,366,639.06	68,738,679.59	366,105,318.65	297,309,218.00	63,480,834.00	360,790,052.00	-1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,581,117.50	27,721,211.28	116,302,328.78	90,557,495.00	25,532,307.00	116,089,802.00	-0.2%
Certificated Pupil Support Salaries		1200	3,583,626.16	6,560,674.45	10,144,300.61	4,462,978.00	5,377,211.00	9,840,189.00	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,863,066.36	2,910,997.80	15,774,064.16	12,922,819.00	2,649,767.00	15,572,586.00	-1.3%
Other Certificated Salaries		1900	2,626,116.45	3,748,879.94	6,374,996.39	2,637,398.00	3,130,198.00	5,767,596.00	-9.5%
TOTAL, CERTIFICATED SALARIES			107,653,926.47	40,941,763.47	148,595,689.94	110,580,690.00	36,689,483.00	147,270,173.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,710,688.90	13,651,004.30	16,361,693.20	2,812,584.00	12,673,203.00	15,485,787.00	-5.4%
Classified Support Salaries		2200	11,205,112.75	7,377,546.87	18,582,659.62	12,583,074.00	6,449,461.00	19,032,535.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	3,345,312.00	646,924.56	3,992,236.56	3,761,885.00	689,657.00	4,451,542.00	11.5%
Clerical, Technical and Office Salaries		2400	12,169,162.37	2,418,939.67	14,588,102.04	11,635,402.00	2,399,392.00	14,034,794.00	-3.8%
Other Classified Salaries		2900	3,146,168.40	2,294,380.05	5,440,548.45	2,534,128.00	1,700,188.00	4,234,316.00	-22.2%
TOTAL, CLASSIFIED SALARIES			32,576,444.42	26,388,795.45	58,965,239.87	33,327,073.00	23,911,901.00	57,238,974.00	-2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,923,939.05	5,453,977.95	22,377,917.00	15,166,548.00	5,046,987.00	20,213,535.00	-9.7%
PERS		3201-3202	5,273,420.40	4,234,176.27	9,507,596.67	6,628,098.00	4,633,963.00	11,262,061.00	18.5%
OASDI/Medicare/Alternative		3301-3302	3,947,426.19	2,494,298.94	6,441,725.13	3,904,776.00	2,132,731.00	6,037,507.00	-6.3%
Health and Welfare Benefits		3401-3402	18,044,962.42	7,683,401.37	25,728,363.79	18,964,560.00	7,525,279.00	26,489,839.00	3.0%
Unemployment Insurance		3501-3502	70,362.61	33,617.17	103,979.78	73,627.00	29,028.00	102,655.00	-1.3%
Workers' Compensation		3601-3602	4,653,592.49	2,231,808.74	6,885,401.23	4,492,415.00	1,827,082.00	6,319,497.00	-8.2%
OPEB, Allocated		3701-3702	12,376,717.35	4,964,832.97	17,341,550.32	12,172,756.00	4,829,454.00	17,002,210.00	-2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	558,598.59	275,982.42	834,581.01	461,794.00	213,276.00	675,070.00	-19.1%
TOTAL, EMPLOYEE BENEFITS			61,849,019.10	27,372,095.83	89,221,114.93	61,864,574.00	26,237,800.00	88,102,374.00	-1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,132,343.84	1,132,343.84	0.00	1,424,561.00	1,424,561.00	25.8%
Books and Other Reference Materials		4200	198,553.09	85,417.90	283,970.99	235,168.00	42,939.00	278,107.00	-2.1%
Materials and Supplies		4300	9,141,674.41	4,203,623.83	13,345,298.24	3,171,192.00	3,830,264.00	7,001,456.00	-47.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	988,146.33	819,610.89	1,807,757.22	662,248.00	244,230.00	906,478.00	-49.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,328,373.83	6,240,996.46	16,569,370.29	4,068,608.00	5,541,994.00	9,610,602.00	-42.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,216,746.24	4,313,545.89	7,530,292.13	2,175,188.00	5,671,918.00	7,847,106.00	4.2%
Travel and Conferences		5200	347,414.90	997,157.57	1,344,572.47	455,045.00	687,876.00	1,142,921.00	-15.0%
Dues and Memberships		5300	72,243.77	91,066.67	163,310.44	85,295.00	75,484.78	160,779.78	-1.5%
Insurance		5400 - 5450	1,844,496.59	0.00	1,844,496.59	2,400,000.00	0.00	2,400,000.00	30.1%
Operations and Housekeeping Services		5500	6,468,016.49	0.00	6,468,016.49	5,627,000.00	0.00	5,627,000.00	-13.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	872,168.39	3,618,483.48	4,490,651.87	1,020,121.00	4,659,148.00	5,679,269.00	26.5%
Transfers of Direct Costs		5710	(4,700,000.00)	4,700,000.00	0.00	(3,600,000.00)	3,600,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,365.15)	30,178.10	3,812.95	53,000.00	7,006.00	60,006.00	1473.7%
Professional/Consulting Services and Operating Expenditures		5800	19,660,669.64	20,125,221.16	39,785,890.80	9,103,910.00	19,959,490.22	29,063,400.22	-27.0%
Communications		5900	1,236,916.83	9,915.00	1,246,831.83	1,565,424.00	6,050.00	1,571,474.00	26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,992,307.70	33,885,567.87	62,877,875.57	18,884,983.00	34,666,973.00	53,551,956.00	-14.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	775,256.00	775,256.00	0.00	2,219,012.00	2,219,012.00	186.2%
Buildings and Improvements of Buildings		6200	0.00	1,061,546.24	1,061,546.24	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	86,761.13	288,076.15	374,837.28	260,021.00	74,200.00	334,221.00	-10.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,761.13	2,124,878.39	2,211,639.52	260,021.00	2,293,212.00	2,553,233.00	15.4%
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	19,900.00	0.00	19,900.00	65,000.00	0.00	65,000.00	226.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,231,427.82	1,231,427.82	0.00	1,889,593.00	1,889,593.00	53.4%

Unaudited Actuals
 General Fund
 Unrestricted and Restricted
 Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	383,659.78	0.00	383,659.78	589,968.00	0.00	589,968.00	53.8%
Other Debt Service - Principal		7439	970,000.00	0.00	970,000.00	1,015,000.00	0.00	1,015,000.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,373,559.78	1,231,427.82	2,604,987.60	1,669,968.00	1,889,593.00	3,559,561.00	36.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,737,431.25)	1,737,431.25	0.00	(1,267,785.00)	1,267,785.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,281,681.41)	0.00	(1,281,681.41)	(1,158,094.00)	0.00	(1,158,094.00)	-9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,019,112.66)	1,737,431.25	(1,281,681.41)	(2,425,879.00)	1,267,785.00	(1,158,094.00)	-9.6%
TOTAL, EXPENDITURES			239,841,279.77	139,922,956.54	379,764,236.31	228,230,038.00	132,498,741.00	360,728,779.00	-5.0%

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)	
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	6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	1,561,437.11	0.00	1,561,437.11	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,561,437.11	0.00	1,561,437.11	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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(67,650,460.17)	67,650,460.17	0.00	(69,079,144.00)	69,079,144.00	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			(67,650,460.17)	67,650,460.17	0.00	(69,079,144.00)	69,079,144.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(62,711,897.28)	67,650,460.17	4,938,562.89	(69,079,144.00)	69,079,144.00	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)	
A. REVENUES									
1) LCFF Sources		8010-8099	282,060,661.69	0.00	282,060,661.69	289,677,155.00	0.00	289,677,155.00	2.7%
2) Federal Revenue		8100-8299	0.00	18,921,108.28	18,921,108.28	0.00	20,880,532.00	20,880,532.00	10.4%
3) Other State Revenue		8300-8599	11,074,079.16	32,321,408.35	43,395,487.51	5,115,657.00	26,517,400.00	31,633,057.00	-27.1%
4) Other Local Revenue		8600-8799	4,231,898.21	17,496,162.96	21,728,061.17	2,516,406.00	16,082,902.00	18,599,308.00	-14.4%
5) TOTAL, REVENUES			297,366,639.06	68,738,679.59	366,105,318.65	297,309,218.00	63,480,834.00	360,790,052.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		133,037,880.81	72,122,307.26	205,160,188.07	132,320,604.00	68,709,232.00	201,029,836.00	-2.0%
2) Instruction - Related Services	2000-2999		35,353,954.20	17,939,797.24	53,293,751.44	35,094,531.00	17,555,171.00	52,649,702.00	-1.2%
3) Pupil Services	3000-3999		19,250,303.20	20,912,077.57	40,162,380.77	20,650,696.00	18,235,485.00	38,886,181.00	-3.2%
4) Ancillary Services	4000-4999		819,134.42	6,351,105.82	7,170,240.24	890,436.00	6,760,197.00	7,650,633.00	6.7%
5) Community Services	5000-5999		240,933.32	184,978.51	425,911.83	287,064.00	135,372.00	422,436.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		28,806,718.65	1,920,650.70	30,727,369.35	14,771,803.00	1,359,162.00	16,130,965.00	-47.5%
8) Plant Services	8000-8999		20,958,795.39	19,260,611.62	40,219,407.01	22,544,936.00	17,854,529.00	40,399,465.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,373,559.78	1,231,427.82	2,604,987.60	1,669,968.00	1,889,593.00	3,559,561.00	36.6%
10) TOTAL, EXPENDITURES			239,841,279.77	139,922,956.54	379,764,236.31	228,230,038.00	132,498,741.00	360,728,779.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,525,359.29	(71,184,276.95)	(13,658,917.66)	69,079,180.00	(69,017,907.00)	61,273.00	-100.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,561,437.11	0.00	1,561,437.11	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	(67,650,460.17)	67,650,460.17	0.00	(69,079,144.00)	69,079,144.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,711,897.28)	67,650,460.17	4,938,562.89	(69,079,144.00)	69,079,144.00	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)			(5,186,537.99)	(3,533,816.78)	(8,720,354.77)	36.00	61,237.00	61,273.00	-100.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			9,231,170.57	19,343,379.69	28,574,550.26	4,044,632.58	15,809,562.91	19,854,195.49	-30.5%
2) Ending Balance, June 30 (E + F1e)									
			4,044,632.58	15,809,562.91	19,854,195.49	4,044,668.58	15,870,799.91	19,915,468.49	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	70,000.00	0.00	70,000.00	0.00	0.00	0.00	-100.0%
Stores									
		9712	264,189.53	0.00	264,189.53	0.00	0.00	0.00	-100.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	15,809,563.00	15,809,563.00	0.00	15,887,717.91	15,887,717.91	0.5%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	3,710,443.05	(0.09)	3,710,442.96	4,044,668.58	(16,918.00)	4,027,750.58	8.6%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	1,034,882.00
3182	ESSA: School Improvement Funding for LEAs	0.00	213,732.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	557,498.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	262.00
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	0.00	1,244.00
3385	Special Ed: IDEA Early Intervention Grants	0.00	628.00
3410	Department of Rehab: Workability II, Transition Partnership	0.00	55,083.00
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Pr	0.00	12,290.00
4201	ESSA: Title III, Immigrant Student Program	0.00	1,564.00
4203	ESSA: Title III, English Learner Student Program	0.00	172,945.00
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.00	1,107.00
5640	Medi-Cal Billing Option	1,454,482.19	1,490,877.19
5810	Other Restricted Federal	20,949.69	21,679.69
6010	After School Education and Safety (ASES)	0.00	22,756.00
6230	California Clean Energy Jobs Act	958,778.80	958,778.80
6300	Lottery: Instructional Materials	3,696,065.62	3,696,065.62
6382	California Career Pathways Trust (16-17)	3.00	3.00
6385	Governor's CTE Initiative: California Partnership Academies	0.00	20,623.00
6387	Career Technical Education Incentive Grant Program	0.00	244,307.91
6500	Special Education	0.00	632,085.00
6512	Special Ed: Mental Health Services	2,225,000.00	1,890,842.00
6520	Special Ed: Project Workability I LEA	0.00	11,191.00
7085	Learning Communities for School Success Program	831,018.89	270,383.89

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
7220	Partnership Academies Program	0.06	0.06
7311	Classified School Employee Professional Development Block Grant	215,011.00	215,011.00
7510	Low-Performing Students Block Grant	1,347,649.00	127,058.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	360,851.31	692,846.31
9010	Other Restricted Local	4,699,753.44	3,541,974.44
Total, Restricted Balance		15,809,563.00	15,887,717.91

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	229,392.73	239,418.00	4.4%
3) Other State Revenue		8300-8599	2,620,646.89	2,863,910.00	9.3%
4) Other Local Revenue		8600-8799	280,727.52	447,300.00	59.3%
5) TOTAL, REVENUES			3,130,767.14	3,550,628.00	13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,260,578.31	1,698,477.00	34.7%
2) Classified Salaries		2000-2999	736,691.17	518,905.00	-29.6%
3) Employee Benefits		3000-3999	607,965.24	767,484.00	26.2%
4) Books and Supplies		4000-4999	170,673.17	119,113.00	-30.2%
5) Services and Other Operating Expenditures		5000-5999	303,611.83	529,693.00	74.5%
6) Capital Outlay		6000-6999	25,426.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	138,361.38	166,927.00	20.6%
9) TOTAL, EXPENDITURES			3,243,307.10	3,800,599.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,539.96)	(249,971.00)	122.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(112,539.96)	(249,971.00)	122.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,645,195.06	1,532,655.10	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,195.06	1,532,655.10	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,645,195.06	1,532,655.10	-6.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	718,889.63	785,474.63	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	813,765.47	497,209.47	-38.9%
Unassigned/Unappropriated	0000	9780	813,765.47		
Unassigned/Unappropriated	0000	9780		497,209.47	
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	1,273,316.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,398.61		
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	5.81		
3) Accounts Receivable		9200	2,113.91		
4) Due from Grantor Government		9290	459,721.81		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,743,556.99		
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	210,901.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			210,901.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,532,655.10		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	229,392.73	239,418.00	4.4%
TOTAL, FEDERAL REVENUE			229,392.73	239,418.00	4.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,576,103.00	2,863,910.00	11.2%
All Other State Revenue	All Other	8590	44,543.89	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,620,646.89	2,863,910.00	9.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,920.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	166,943.75	295,000.00	76.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	89,863.03	152,300.00	69.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,727.52	447,300.00	59.3%
TOTAL, REVENUES			3,130,767.14	3,550,628.00	13.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,047,433.28	1,466,093.00	40.0%
Certificated Pupil Support Salaries		1200	21,540.22	93,068.00	332.1%
Certificated Supervisors' and Administrators' Salaries		1300	181,633.68	129,617.00	-28.6%
Other Certificated Salaries		1900	9,971.13	9,699.00	-2.7%
TOTAL, CERTIFICATED SALARIES			1,260,578.31	1,698,477.00	34.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,352.70	12,894.00	-39.6%
Classified Support Salaries		2200	164,951.42	115,830.00	-29.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	400,480.31	390,181.00	-2.6%
Other Classified Salaries		2900	149,906.74	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			736,691.17	518,905.00	-29.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	138,115.25	289,549.00	109.6%
PERS		3201-3202	93,105.70	108,959.00	17.0%
OASDI/Medicare/Alternative		3301-3302	71,958.65	63,246.00	-12.1%
Health and Welfare Benefits		3401-3402	156,081.28	141,720.00	-9.2%
Unemployment Insurance		3501-3502	1,000.72	1,114.00	11.3%
Workers' Compensation		3601-3602	65,006.21	66,078.00	1.6%
OPEB, Allocated		3701-3702	75,473.75	88,818.00	17.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,223.68	8,000.00	10.7%
TOTAL, EMPLOYEE BENEFITS			607,965.24	767,484.00	26.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	90,028.77	119,113.00	32.3%
Noncapitalized Equipment		4400	80,644.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			170,673.17	119,113.00	-30.2%

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	26,504.86	13,193.00	-50.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16,420.69	20,000.00	21.8%
Operations and Housekeeping Services		5500	28,399.85	44,000.00	54.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,437.23	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,869.47	424,500.00	136.0%
Communications		5900	19,979.73	28,000.00	40.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			303,611.83	529,693.00	74.5%
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	25,426.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,426.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	138,361.38	166,927.00	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			138,361.38	166,927.00	20.6%
TOTAL EXPENDITURES			3,243,307.10	3,800,599.00	17.2%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	229,392.73	239,418.00	4.4%
3) Other State Revenue		8300-8599	2,620,646.89	2,863,910.00	9.3%
4) Other Local Revenue		8600-8799	280,727.52	447,300.00	59.3%
5) TOTAL, REVENUES			3,130,767.14	3,550,628.00	13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,513,830.01	2,285,420.00	51.0%
2) Instruction - Related Services	2000-2999		1,249,028.65	995,443.00	-20.3%
3) Pupil Services	3000-3999		10,388.38	119,635.00	1051.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		138,361.38	166,927.00	20.6%
8) Plant Services	8000-8999		331,698.68	233,174.00	-29.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,243,307.10	3,800,599.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,539.96)	(249,971.00)	122.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(112,539.96)	(249,971.00)	122.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,645,195.06	1,532,655.10	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,195.06	1,532,655.10	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,645,195.06	1,532,655.10	-6.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	718,889.63	785,474.63	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	813,765.47	497,209.47	-38.9%
Unassigned/Unappropriated	0000	9780	813,765.47		
Unassigned/Unappropriated	0000	9780		497,209.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6371	CalWORKs for ROCP or Adult Education	14,948.00	14,948.00
6391	Adult Education Program	652,999.47	742,255.47
9010	Other Restricted Local	50,942.16	28,271.16
Total, Restricted Balance		<u>718,889.63</u>	<u>785,474.63</u>

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	200,000.00	New
3) Other State Revenue		8300-8599	3,661,954.58	3,497,402.00	-4.5%
4) Other Local Revenue		8600-8799	37,580.91	0.00	-100.0%
5) TOTAL, REVENUES			3,699,535.49	3,697,402.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,172,068.25	1,127,658.00	-3.8%
2) Classified Salaries		2000-2999	1,112,456.44	1,045,714.00	-6.0%
3) Employee Benefits		3000-3999	937,573.15	1,042,694.00	11.2%
4) Books and Supplies		4000-4999	97,461.13	200,000.00	105.2%
5) Services and Other Operating Expenditures		5000-5999	120,943.53	0.00	-100.0%
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	250,244.72	226,187.00	-9.6%
9) TOTAL, EXPENDITURES			3,690,747.22	3,642,253.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,788.27	55,149.00	527.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,788.27	55,149.00	527.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,439.49	54,227.76	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,439.49	54,227.76	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,439.49	54,227.76	19.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,594.36	57,743.36	2125.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,633.40	51,633.40	0.0%
Unassigned/Unappropriated	0000	9780	51,633.40		
Unassigned/Unappropriated	0000	9780		51,633.40	
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	52,585.57		
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	331.90		
4) Due from Grantor Government		9290	1,079,868.45		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,132,785.92		
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	102,104.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	976,453.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,078,558.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			54,227.76		

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	200,000.00	New
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	200,000.00	New
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	3,512,887.77	3,497,402.00	-0.4%
All Other State Revenue	All Other	8590	149,066.81	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,661,954.58	3,497,402.00	-4.5%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	35,000.00	0.00	-100.0%
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	2,580.91	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,580.91	0.00	-100.0%
TOTAL, REVENUES			3,699,535.49	3,697,402.00	-0.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,080,483.41	1,030,609.00	-4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	91,584.84	97,049.00	6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,172,068.25	1,127,658.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	832,151.58	849,146.00	2.0%
Classified Support Salaries		2200	868.32	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	219,450.40	156,228.00	-28.8%
Other Classified Salaries		2900	59,986.14	40,340.00	-32.8%
TOTAL, CLASSIFIED SALARIES			1,112,456.44	1,045,714.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	189,860.12	188,317.00	-0.8%
PERS		3201-3202	180,375.41	216,809.00	20.2%
OASDI/Medicare/Alternative		3301-3302	100,750.72	95,198.00	-5.5%
Health and Welfare Benefits		3401-3402	229,639.66	293,714.00	27.9%
Unemployment Insurance		3501-3502	1,146.31	1,086.00	-5.3%
Workers' Compensation		3601-3602	75,820.09	68,920.00	-9.1%
OPEB, Allocated		3701-3702	151,880.84	168,150.00	10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,100.00	10,500.00	29.6%
TOTAL, EMPLOYEE BENEFITS			937,573.15	1,042,694.00	11.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	33,961.01	0.00	-100.0%
Materials and Supplies		4300	63,500.12	200,000.00	215.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,461.13	200,000.00	105.2%

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	14,818.29	0.00	-100.0%
Dues and Memberships		5300	1,206.45	0.00	-100.0%
Insurance		5400-5450	17,659.49	0.00	-100.0%
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	14,336.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	72,796.94	0.00	-100.0%
Communications		5900	126.36	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,943.53	0.00	-100.0%
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%
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	250,244.72	226,187.00	-9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,244.72	226,187.00	-9.6%
TOTAL, EXPENDITURES			3,690,747.22	3,642,253.00	-1.3%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	200,000.00	New
3) Other State Revenue		8300-8599	3,661,954.58	3,497,402.00	-4.5%
4) Other Local Revenue		8600-8799	37,580.91	0.00	-100.0%
5) TOTAL, REVENUES			3,699,535.49	3,697,402.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,790,274.66	2,946,391.00	5.6%
2) Instruction - Related Services	2000-2999		568,003.27	404,005.00	-28.9%
3) Pupil Services	3000-3999		52,765.76	65,670.00	24.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,244.72	226,187.00	-9.6%
8) Plant Services	8000-8999		29,458.81	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,690,747.22	3,642,253.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,788.27	55,149.00	527.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,788.27	55,149.00	527.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,439.49	54,227.76	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,439.49	54,227.76	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,439.49	54,227.76	19.3%
2) Ending Balance, June 30 (E + F1e)			54,227.76	109,376.76	101.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,594.36	57,743.36	2125.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	51,633.40	51,633.40	0.0%
Unassigned/Unappropriated	0000	9780	51,633.40		
Unassigned/Unappropriated	0000	9780		51,633.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6105	Child Development: California State Preschool Program	0.00	55,149.00
6130	Child Development: Center-Based Reserve Account	13.45	13.45
9010	Other Restricted Local	2,580.91	2,580.91
Total, Restricted Balance		<u>2,594.36</u>	<u>57,743.36</u>

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	13,562,914.76	13,267,000.00	-2.2%
3) Other State Revenue		8300-8599	897,217.56	929,000.00	3.5%
4) Other Local Revenue		8600-8799	1,336,695.53	1,510,000.00	13.0%
5) TOTAL, REVENUES			15,796,827.85	15,706,000.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,367,281.64	5,573,952.00	-12.5%
3) Employee Benefits		3000-3999	2,903,053.49	2,956,907.00	1.9%
4) Books and Supplies		4000-4999	6,862,861.43	4,960,909.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	436,865.15	282,794.00	-35.3%
6) Capital Outlay		6000-6999	220,182.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	893,075.31	764,980.00	-14.3%
9) TOTAL, EXPENDITURES			17,683,319.56	14,539,542.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,886,491.71)	1,166,458.00	-161.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,561,437.11	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			1,561,437.11	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)			(325,054.60)	1,166,458.00	-458.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,647,525.53	1,322,470.93	-19.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,647,525.53	1,322,470.93	-19.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,647,525.53	1,322,470.93	-19.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	480,096.18	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	1,322,470.93	2,488,928.93	88.2%
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	(480,096.18)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(418,678.33)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	45,617.37		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	8,100.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,512,635.44		
4) Due from Grantor Government		9290	36,429.23		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	480,096.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,664,199.89		
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	853,022.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	481,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,706.70		
6) TOTAL, LIABILITIES			1,341,728.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,322,470.93		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,723,954.93	10,712,000.00	-0.1%
Donated Food Commodities		8221	2,746,666.53	2,555,000.00	-7.0%
All Other Federal Revenue		8290	92,293.30	0.00	-100.0%
TOTAL, FEDERAL REVENUE			13,562,914.76	13,267,000.00	-2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	897,217.56	929,000.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			897,217.56	929,000.00	3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,146,704.17	1,500,000.00	30.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	189,991.36	10,000.00	-94.7%
TOTAL, OTHER LOCAL REVENUE			1,336,695.53	1,510,000.00	13.0%
TOTAL, REVENUES			15,796,827.85	15,706,000.00	-0.6%

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	5,854,743.48	5,023,610.00	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	232,168.44	241,849.00	4.2%
Clerical, Technical and Office Salaries		2400	280,369.72	308,493.00	10.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,367,281.64	5,573,952.00	-12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	69.08	0.00	-100.0%
PERS		3201-3202	833,110.44	961,487.00	15.4%
OASDI/Medicare/Alternative		3301-3302	474,728.45	398,871.00	-16.0%
Health and Welfare Benefits		3401-3402	774,828.63	874,646.00	12.9%
Unemployment Insurance		3501-3502	3,198.97	2,696.00	-15.7%
Workers' Compensation		3601-3602	210,990.50	168,191.00	-20.3%
OPEB, Allocated		3701-3702	560,627.42	513,816.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,500.00	37,200.00	-18.2%
TOTAL, EMPLOYEE BENEFITS			2,903,053.49	2,956,907.00	1.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,645.44	275,500.00	100.2%
Noncapitalized Equipment		4400	35,373.45	35,000.00	-1.1%
Food		4700	6,689,842.54	4,650,409.00	-30.5%
TOTAL, BOOKS AND SUPPLIES			6,862,861.43	4,960,909.00	-27.7%

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	44,240.65	22,500.00	-49.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	83,588.23	85,000.00	1.7%
Operations and Housekeeping Services		5500	105,071.30	106,000.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,046.62	75,000.00	-64.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(130,431.97)	(60,006.00)	-54.0%
Professional/Consulting Services and Operating Expenditures		5800	123,283.43	54,200.00	-56.0%
Communications		5900	66.89	100.00	49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436,865.15	282,794.00	-35.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	220,182.54	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,182.54	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	893,075.31	764,980.00	-14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			893,075.31	764,980.00	-14.3%
TOTAL, EXPENDITURES			17,683,319.56	14,539,542.00	-17.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,561,437.11	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,561,437.11	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 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)			1,561,437.11	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	13,562,914.76	13,267,000.00	-2.2%
3) Other State Revenue		8300-8599	897,217.56	929,000.00	3.5%
4) Other Local Revenue		8600-8799	1,336,695.53	1,510,000.00	13.0%
5) TOTAL, REVENUES			15,796,827.85	15,706,000.00	-0.6%
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		16,622,436.48	13,668,562.00	-17.8%
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		893,075.31	764,980.00	-14.3%
8) Plant Services	8000-8999		167,807.77	106,000.00	-36.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,683,319.56	14,539,542.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,886,491.71)	1,166,458.00	-161.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,561,437.11	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			1,561,437.11	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)			(325,054.60)	1,166,458.00	-458.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,647,525.53	1,322,470.93	-19.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,647,525.53	1,322,470.93	-19.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,647,525.53	1,322,470.93	-19.7%
2) Ending Balance, June 30 (E + F1e)					
			1,322,470.93	2,488,928.93	88.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	480,096.18	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	1,322,470.93	2,488,928.93	88.2%
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	(480,096.18)	0.00	-100.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	1,166,458.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	28,824.81	28,824.81
5330	Child Nutrition: Summer Food Service Program Operations	1,293,646.12	1,293,646.12
Total, Restricted Balance		<u>1,322,470.93</u>	<u>2,488,928.93</u>

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	919,669.63	0.00	-100.0%
5) TOTAL, REVENUES			919,669.63	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)			919,669.63	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	6,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,500,000.00)	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)			(5,580,330.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	39,618,173.49	34,037,843.12	-14.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			39,618,173.49	34,037,843.12	-14.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			39,618,173.49	34,037,843.12	-14.1%
2) Ending Balance, June 30 (E + F1e)					
			34,037,843.12	34,037,843.12	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	34,037,843.12	34,037,843.12	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	22,111,108.35		
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	10,359,014.02		
3) Accounts Receivable		9200	110,267.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,457,453.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,037,843.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,037,843.12		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	919,669.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			919,669.63	0.00	-100.0%
TOTAL, REVENUES			919,669.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,500,000.00)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	919,669.63	0.00	-100.0%
5) TOTAL, REVENUES			919,669.63	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)			919,669.63	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	6,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,500,000.00)	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)			(5,580,330.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,618,173.49	34,037,843.12	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,618,173.49	34,037,843.12	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,618,173.49	34,037,843.12	-14.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	34,037,843.12	34,037,843.12	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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	2,687,486.73	1,250,000.00	-53.5%
5) TOTAL, REVENUES			2,687,486.73	1,250,000.00	-53.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,059,281.90	1,150,611.00	8.6%
3) Employee Benefits		3000-3999	498,990.87	571,517.00	14.5%
4) Books and Supplies		4000-4999	138,403.25	8,286.00	-94.0%
5) Services and Other Operating Expenditures		5000-5999	2,712,463.73	2,638,941.00	-2.7%
6) Capital Outlay		6000-6999	53,636,591.77	64,156,544.00	19.6%
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			58,045,731.52	68,525,899.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,358,244.79)	(67,275,899.00)	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,438,043.19	16,502,885.00	1047.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	130,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,438,043.19	146,502,885.00	10087.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,920,201.60)	79,226,986.00	-246.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	137,936,421.08	84,016,219.48	-39.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			137,936,421.08	84,016,219.48	-39.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			137,936,421.08	84,016,219.48	-39.1%
2) Ending Balance, June 30 (E + F1e)					
			84,016,219.48	163,243,205.48	94.3%
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	84,016,219.48	163,243,205.48	94.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,401,399.17		
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	7,737,801.50		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	20,699,358.38		
3) Accounts Receivable		9200	268,135.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			96,106,694.06		
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	12,090,474.58		
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			12,090,474.58		
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)			84,016,219.48		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,662,260.14	1,250,000.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,226.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,687,486.73	1,250,000.00	-53.5%
TOTAL, REVENUES			2,687,486.73	1,250,000.00	-53.5%

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	673,773.32	714,796.00	6.1%
Clerical, Technical and Office Salaries		2400	385,508.58	435,815.00	13.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,059,281.90	1,150,611.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	186,949.62	232,954.00	24.6%
OASDI/Medicare/Alternative		3301-3302	71,826.34	77,342.00	7.7%
Health and Welfare Benefits		3401-3402	132,555.33	145,145.00	9.5%
Unemployment Insurance		3501-3502	530.04	567.00	7.0%
Workers' Compensation		3601-3602	34,760.64	35,641.00	2.5%
OPEB, Allocated		3701-3702	66,728.90	74,048.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,640.00	5,820.00	3.2%
TOTAL, EMPLOYEE BENEFITS			498,990.87	571,517.00	14.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,110.47	7,000.00	-80.6%
Noncapitalized Equipment		4400	102,292.78	1,286.00	-98.7%
TOTAL, BOOKS AND SUPPLIES			138,403.25	8,286.00	-94.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,005.79	1,500.00	49.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	749,140.14	183,606.00	-75.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,962,317.80	2,453,835.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,712,463.73	2,638,941.00	-2.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	503,830.64	10,664,177.00	2016.6%
Buildings and Improvements of Buildings		6200	49,378,862.31	53,492,367.00	8.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,753,898.82	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,636,591.77	64,156,544.00	19.6%
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			58,045,731.52	68,525,899.00	18.1%

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	1,438,043.19	16,502,885.00	1047.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,438,043.19	16,502,885.00	1047.6%
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	130,000,000.00	New
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	130,000,000.00	New
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)			1,438,043.19	146,502,885.00	10087.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,687,486.73	1,250,000.00	-53.5%
5) TOTAL, REVENUES			2,687,486.73	1,250,000.00	-53.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		58,045,731.52	68,015,899.00	17.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	510,000.00	New
10) TOTAL, EXPENDITURES			58,045,731.52	68,525,899.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,358,244.79)	(67,275,899.00)	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,438,043.19	16,502,885.00	1047.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	130,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,438,043.19	146,502,885.00	10087.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,920,201.60)	79,226,986.00	-246.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,936,421.08	84,016,219.48	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,936,421.08	84,016,219.48	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,936,421.08	84,016,219.48	-39.1%
2) Ending Balance, June 30 (E + F1e)			84,016,219.48	163,243,205.48	94.3%
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	84,016,219.48	163,243,205.48	94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	84,016,219.48	163,243,205.48
Total, Restricted Balance		<u>84,016,219.48</u>	<u>163,243,205.48</u>

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	4,005,495.01	2,922,500.00	-27.0%
5) TOTAL, REVENUES			4,005,495.01	2,922,500.00	-27.0%
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	2,366.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	188,422.35	445,285.00	136.3%
6) Capital Outlay		6000-6999	293,276.79	1,400,000.00	377.4%
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			484,066.08	1,845,285.00	281.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,521,428.93	1,077,215.00	-69.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,521,428.93	1,077,215.00	-69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,895,068.91	12,416,497.84	39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,895,068.91	12,416,497.84	39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,895,068.91	12,416,497.84	39.6%
2) Ending Balance, June 30 (E + F1e)			12,416,497.84	13,493,712.84	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,416,497.84	13,493,712.84	8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,262,114.20		
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	1,223,148.16		
3) Accounts Receivable		9200	26,706.44		
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			12,511,968.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	95,470.96		
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			95,470.96		
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)			12,416,497.84		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	262,727.54	122,500.00	-53.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	3,742,767.47	2,800,000.00	-25.2%
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			4,005,495.01	2,922,500.00	-27.0%
TOTAL, REVENUES			4,005,495.01	2,922,500.00	-27.0%

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	932.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,434.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,366.94	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	112,283.02	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	76,139.33	445,285.00	484.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			188,422.35	445,285.00	136.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	15,119.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	142,243.74	1,400,000.00	884.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	135,914.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			293,276.79	1,400,000.00	377.4%
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			484,066.08	1,845,285.00	281.2%

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	4,005,495.01	2,922,500.00	-27.0%
5) TOTAL, REVENUES			4,005,495.01	2,922,500.00	-27.0%
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		112,283.02	0.00	-100.0%
8) Plant Services	8000-8999		371,783.06	1,845,285.00	396.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			484,066.08	1,845,285.00	281.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,521,428.93	1,077,215.00	-69.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,521,428.93	1,077,215.00	-69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,895,068.91	12,416,497.84	39.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,895,068.91	12,416,497.84	39.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,895,068.91	12,416,497.84	39.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,416,497.84	13,493,712.84	8.7%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	12,416,497.84	13,493,712.84
Total, Restricted Balance		12,416,497.84	13,493,712.84

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,452.00	16,502,885.00	1069.2%
4) Other Local Revenue		8600-8799	26,591.19	0.00	-100.0%
5) TOTAL, REVENUES			1,438,043.19	16,502,885.00	1047.6%
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)			1,438,043.19	16,502,885.00	1047.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,438,043.19	16,502,885.00	1047.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,438,043.19)	(16,502,885.00)	1047.6%

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)					
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			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	1,411,452.00	16,502,885.00	1069.2%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,411,452.00	16,502,885.00	1069.2%
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	26,591.19	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			26,591.19	0.00	-100.0%
TOTAL, REVENUES			1,438,043.19	16,502,885.00	1047.6%

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	1,438,043.19	16,502,885.00	1047.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,438,043.19	16,502,885.00	1047.6%

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)			(1,438,043.19)	(16,502,885.00)	1047.6%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,452.00	16,502,885.00	1069.2%
4) Other Local Revenue		8600-8799	26,591.19	0.00	-100.0%
5) TOTAL, REVENUES			1,438,043.19	16,502,885.00	1047.6%
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)			1,438,043.19	16,502,885.00	1047.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,438,043.19	16,502,885.00	1047.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,438,043.19)	(16,502,885.00)	1047.6%

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%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
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	5,031,537.14	2,270,000.00	-54.9%
5) TOTAL, REVENUES			5,031,537.14	2,270,000.00	-54.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,483.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	731,543.06	897,999.00	22.8%
6) Capital Outlay		6000-6999	1,310,045.45	1,372,001.00	4.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,045,071.51	2,270,000.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,986,465.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,986,465.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,720,202.37	9,706,668.00	44.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,720,202.37	9,706,668.00	44.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,720,202.37	9,706,668.00	44.4%
2) Ending Balance, June 30 (E + F1e)					
			9,706,668.00	9,706,668.00	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	9,706,668.00	9,706,668.00	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	9,911,829.93		
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	13,962.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,925,792.00		
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	219,124.00		
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			219,124.00		
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)			9,706,668.00		

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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,881,716.37	2,200,000.00	-54.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	149,820.77	70,000.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,031,537.14	2,270,000.00	-54.9%
TOTAL, REVENUES			5,031,537.14	2,270,000.00	-54.9%

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	2,383.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,100.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,483.00	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	572,387.00	682,497.00	19.2%
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	159,156.06	215,502.00	35.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			731,543.06	897,999.00	22.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,288,545.45	1,372,001.00	6.5%
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			1,310,045.45	1,372,001.00	4.7%
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			2,045,071.51	2,270,000.00	11.0%

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

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%
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	5,031,537.14	2,270,000.00	-54.9%
5) TOTAL, REVENUES			5,031,537.14	2,270,000.00	-54.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,045,071.51	2,270,000.00	11.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,045,071.51	2,270,000.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,986,465.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,986,465.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,720,202.37	9,706,668.00	44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,720,202.37	9,706,668.00	44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,720,202.37	9,706,668.00	44.4%
2) Ending Balance, June 30 (E + F1e)			9,706,668.00	9,706,668.00	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	9,706,668.00	9,706,668.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	9,706,668.00	9,706,668.00
Total, Restricted Balance		9,706,668.00	9,706,668.00

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	3,695,092.35	0.00	-100.0%
3) Other State Revenue		8300-8599	595,262.58	0.00	-100.0%
4) Other Local Revenue		8600-8799	80,804,767.69	0.00	-100.0%
5) TOTAL, REVENUES			85,095,122.62	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	74,500,018.03	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			74,500,018.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,595,104.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,595,104.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	70,312,795.48	135,314,010.07	92.4%
b) Audit Adjustments					
		9793	54,406,110.00	54,406,110.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			124,718,905.48	189,720,120.07	52.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			124,718,905.48	189,720,120.07	52.1%
2) Ending Balance, June 30 (E + F1e)					
			135,314,010.07	189,720,120.07	40.2%
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	135,314,010.07	189,720,120.07	40.2%
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	80,527,253.20		
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	54,406,110.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	380,646.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			135,314,010.07		
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)			135,314,010.07		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,695,092.35	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,695,092.35	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	595,262.58	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			595,262.58	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	75,112,836.49	0.00	-100.0%
Unsecured Roll		8612	3,060,263.70	0.00	-100.0%
Prior Years' Taxes		8613	107,032.55	0.00	-100.0%
Supplemental Taxes		8614	1,226,620.18	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,294,011.43	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	4,003.34	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,804,767.69	0.00	-100.0%
TOTAL, REVENUES			85,095,122.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	25,156,747.40	0.00	-100.0%
Bond Interest and Other Service Charges		7434	49,343,270.63	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			74,500,018.03	0.00	-100.0%
TOTAL, EXPENDITURES			74,500,018.03	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,695,092.35	0.00	-100.0%
3) Other State Revenue		8300-8599	595,262.58	0.00	-100.0%
4) Other Local Revenue		8600-8799	80,804,767.69	0.00	-100.0%
5) TOTAL, REVENUES			85,095,122.62	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	74,500,018.03	0.00	-100.0%
10) TOTAL, EXPENDITURES			74,500,018.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,595,104.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,595,104.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,312,795.48	135,314,010.07	92.4%
b) Audit Adjustments		9793	54,406,110.00	54,406,110.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,718,905.48	189,720,120.07	52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,718,905.48	189,720,120.07	52.1%
2) Ending Balance, June 30 (E + F1e)			135,314,010.07	189,720,120.07	40.2%
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	135,314,010.07	189,720,120.07	40.2%
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 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	135,314,010.07	189,720,120.07
Total, Restricted Balance		135,314,010.07	189,720,120.07

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			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 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	940,002.00	940,002.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			940,002.00	940,002.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			940,002.00	940,002.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			940,002.00	940,002.00	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	940,002.00	940,002.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	940,002.00		
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			940,002.00		
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)			940,002.00		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
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%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			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 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	940,002.00	940,002.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,002.00	940,002.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,002.00	940,002.00	0.0%
2) Ending Balance, June 30 (E + F1e)			940,002.00	940,002.00	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			940,002.00	940,002.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	940,002.00	940,002.00
Total, Restricted Balance		940,002.00	940,002.00

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	1,983,121.11	2,418,500.00	22.0%
5) TOTAL, REVENUES			1,983,121.11	2,418,500.00	22.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	117,356.69	132,337.00	12.8%
3) Employee Benefits		3000-3999	48,392.08	70,519.00	45.7%
4) Books and Supplies		4000-4999	790.80	3,600.00	355.2%
5) Services and Other Operating Expenses		5000-5999	2,607,775.28	2,987,106.00	14.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,774,314.85	3,193,562.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(791,193.74)	(775,062.00)	-2.0%
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)			(791,193.74)	(775,062.00)	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,731,653.46	940,459.72	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,731,653.46	940,459.72	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,731,653.46	940,459.72	-45.7%
2) Ending Net Position, June 30 (E + F1e)			940,459.72	165,397.72	-82.4%
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	940,459.72	165,397.72	-82.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,578,343.62		
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	1,513.03		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,327.68		
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			1,582,184.33		
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	141,724.61		
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	500,000.00		
7) TOTAL, LIABILITIES			641,724.61		
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)			940,459.72		

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	20,956.11	18,500.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,962,165.00	2,400,000.00	22.3%
All Other Fees and Contracts		8689	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			1,983,121.11	2,418,500.00	22.0%
TOTAL, REVENUES			1,983,121.11	2,418,500.00	22.0%

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	71,593.13	87,092.00	21.6%
Clerical, Technical and Office Salaries		2400	45,763.56	45,245.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			117,356.69	132,337.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,648.69	27,438.00	64.8%
OASDI/Medicare/Alternative		3301-3302	7,659.07	10,335.00	34.9%
Health and Welfare Benefits		3401-3402	9,486.00	10,188.00	7.4%
Unemployment Insurance		3501-3502	59.44	68.00	14.4%
Workers' Compensation		3601-3602	3,913.93	4,290.00	9.6%
OPEB, Allocated		3701-3702	9,124.95	14,600.00	60.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	3,600.00	140.0%
TOTAL, EMPLOYEE BENEFITS			48,392.08	70,519.00	45.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	790.80	1,600.00	102.3%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			790.80	3,600.00	355.2%

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	419.13	1,300.00	210.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,036,564.00	2,475,361.00	21.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,192.82	85,000.00	22.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	501,599.33	425,345.00	-15.2%
Communications		5900	0.00	100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,607,775.28	2,987,106.00	14.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,774,314.85	3,193,562.00	15.1%

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					
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	1,983,121.11	2,418,500.00	22.0%
5) TOTAL, REVENUES			1,983,121.11	2,418,500.00	22.0%
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		2,774,314.85	3,193,562.00	15.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,774,314.85	3,193,562.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(791,193.74)	(775,062.00)	-2.0%
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)			(791,193.74)	(775,062.00)	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,731,653.46	940,459.72	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,731,653.46	940,459.72	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,731,653.46	940,459.72	-45.7%
2) Ending Net Position, June 30 (E + F1e)			940,459.72	165,397.72	-82.4%
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	940,459.72	165,397.72	-82.4%

Resource	Description	2018-19 Unaudited Actuals	2019-20 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	18,949,152.64	18,680,718.00	-1.4%
5) TOTAL, REVENUES			18,949,152.64	18,680,718.00	-1.4%
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	15,476,590.95	15,604,986.00	0.8%
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			15,476,590.95	15,604,986.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,472,561.69	3,075,732.00	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,472,561.69	3,075,732.00	-11.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,774,979.07	32,177,557.76	11.8%
b) Audit Adjustments		9793	(69,983.00)	(69,983.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,704,996.07	32,107,574.76	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,704,996.07	32,107,574.76	11.9%
2) Ending Net Position, June 30 (E + F1e)			32,177,557.76	35,183,306.76	9.3%
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	32,177,557.76	35,183,306.76	9.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,535,425.95		
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	27,621,054.38		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	12,986.10		
3) Accounts Receivable		9200	8,092.33		
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		9400			
10) TOTAL, ASSETS			33,177,558.76		
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	1,000,001.00		
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			1,000,001.00		
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)			32,177,557.76		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	81,798.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	664,463.64	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,202,890.03	18,680,718.00	2.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,949,152.64	18,680,718.00	-1.4%
TOTAL, REVENUES			18,949,152.64	18,680,718.00	-1.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,476,590.95	15,604,986.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,476,590.95	15,604,986.00	0.8%
TOTAL, EXPENSES			15,476,590.95	15,604,986.00	0.8%

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%
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%
(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	18,949,152.64	18,680,718.00	-1.4%
5) TOTAL, REVENUES			18,949,152.64	18,680,718.00	-1.4%
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		15,476,590.95	15,604,986.00	0.8%
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			15,476,590.95	15,604,986.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,472,561.69	3,075,732.00	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,472,561.69	3,075,732.00	-11.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,774,979.07	32,177,557.76	11.8%
b) Audit Adjustments		9793	(69,983.00)	(69,983.00)	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,704,996.07	32,107,574.76	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,704,996.07	32,107,574.76	11.9%
2) Ending Net Position, June 30 (E + F1e)			32,177,557.76	35,183,306.76	9.3%
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	32,177,557.76	35,183,306.76	9.3%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,525.55	26,262.22	26,525.55	26,403.27	26,403.27	26,525.55
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	26,525.55	26,262.22	26,525.55	26,403.27	26,403.27	26,525.55
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,525.55	26,262.22	26,525.55	26,403.27	26,403.27	26,525.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Capital Assets

	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	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	155,261,877.93	(6,504,568.00)	148,757,309.93	58,045,732.00	2,821,135.00	203,981,906.93
Total capital assets not being depreciated	207,633,168.93	(6,504,568.00)	201,128,600.93	58,045,732.00	2,821,135.00	256,353,197.93
Capital assets being depreciated:						
Land Improvements	66,877,124.17	1.00	66,877,125.17	861,093.00	9,744,190.00	57,994,028.17
Buildings	1,485,944,252.15	(561,062.00)	1,485,383,190.15	3,631,739.00	45,410,909.00	1,443,604,020.15
Equipment	46,232,694.03	79,746.00	46,312,440.03	3,303,718.00	1,161,409.00	48,454,749.03
Total capital assets being depreciated	1,599,054,070.35	(481,315.00)	1,598,572,755.35	7,796,550.00	56,316,508.00	1,550,052,797.35
Accumulated Depreciation for:						
Land Improvements	(48,552,605.20)	277,128.00	(48,275,477.20)	(1,683,488.00)	(9,720,139.00)	(40,238,826.20)
Buildings	(319,201,945.58)	(33,261,368.00)	(352,463,313.58)	(35,571,350.00)	(32,169,181.00)	(355,865,482.58)
Equipment	(19,761,226.61)	(2,510,264.00)	(22,271,490.61)	(4,708,111.00)	526,630.00	(27,506,231.61)
Total accumulated depreciation	(387,515,777.39)	(35,494,504.00)	(423,010,281.39)	(41,962,949.00)	(41,362,690.00)	(423,610,540.39)
Total capital assets being depreciated, net	1,211,538,292.96	(35,975,819.00)	1,175,562,473.96	(34,166,399.00)	14,953,818.00	1,126,442,256.96
Governmental activity capital assets, net	1,419,171,461.89	(42,480,387.00)	1,376,691,074.89	23,879,333.00	17,774,953.00	1,382,795,454.89
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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.98%
	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	\$255,699,169.50
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$255,699,169.50
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	9.60%

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 18, 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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For School District:

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E-mail Address

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE I	ESSA: SCHOOL IMPROVEMENT (CSI)	SP ED IDEA BASIC LOCAL	SP ED IDEA PRT B PRIVATE SCHOOL	SP ED IDEA PRESCHOOL	MENTAL HEALTH SERVICES	SP ED PREKINDER STAFF DEV
	3010	3182	3310	3311	3315	3327	3345
	8290	8290	8181	8181	8182	8182	8182
AWARD							
1. Prior Year Carryover	1,877,815.00						
2. a. Current Year Award	7,385,790.00	1,896,833.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,385,790.00	1,896,833.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	9,263,605.00	1,896,833.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,104,207.62	474,208.00	0.00	0.00	0.00	126,982.15	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,104,207.62	474,208.00	0.00	0.00	0.00	126,982.15	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,104,207.62	0.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,104,207.62	0.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	474,208.00	(6,279,363.00)	(108,318.00)	(326,170.00)	(198,928.85)	(2,231.00)
a. Unearned Revenue	0.00	474,208.00					
b. Accounts Payable							
c. Accounts Receivable	0.00		6,279,363.00	108,318.00	326,170.00	198,928.85	2,231.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,159,397.38	1,896,833.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,104,207.62	0.00	6,279,363.00	108,318.00	326,170.00	325,911.00	2,231.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SP ED IDEA EARLY INTERVENTION	SP ED ALTERNATIVE DISPUTE RES	DEPT. OF REHAB TRANSITION	VOC ED CARL PERKINS TITLE III	TITLE II NO CHILD LEFT BEHIND	21ST CENTURY CCLC	TITLE IV PART A
	3385	3395	3412	3550	4035	4124	4127
	8182	8182	8290	8290	8290	8290	8290
AWARD							
1. Prior Year Carryover					65,303.00		
2. a. Current Year Award	83,664.00	15,865.00	246,158.00	240,658.00	989,614.00	672,850.00	536,303.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	83,664.00	15,865.00	246,158.00	240,658.00	989,614.00	672,850.00	536,303.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	83,664.00	15,865.00	246,158.00	240,658.00	1,054,917.00	672,850.00	536,303.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					1,030,137.00		
6. Cash Received in Current Year	0.00	0.00	183,109.90	25,840.77	0.00	461,425.00	341,597.37
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	183,109.90	25,840.77	1,030,137.00	461,425.00	341,597.37
EXPENDITURES							
9. Donor-Authorized Expenditures	83,664.00	15,865.00	246,158.00	184,150.49	1,030,137.10	672,850.00	341,597.37
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	83,664.00	15,865.00	246,158.00	184,150.49	1,030,137.10	672,850.00	341,597.37
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(83,664.00)	(15,865.00)	(63,048.10)	(158,309.72)	(0.10)	(211,425.00)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	83,664.00	15,865.00	63,048.10	158,309.72		211,425.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	56,507.51	24,779.90	0.00	194,705.63
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,664.00	15,865.00	246,158.00	184,150.49	1,030,137.00	672,850.00	341,597.37

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE III IMMIGRANT ED PROGRAM	TITLE III ENGLISH LEARNERS	HOMELESS S. MCKINNEY	CA PROMISE	ADULT ED ABE - ESL CITIZENSHIP	ADULT ED- ASE GED	EL CIVICS: CIT PREP CIVIC PTN
	4201	4203	5630	5840	732617	735539	740287
	8290	8290	8290	8290	8290	8290	8290
AWARD							
1. Prior Year Carryover	121,417.00	879,771.00	11,576.00	20,949.69		64,350.00	14,630.00
2. a. Current Year Award	171,719.00	1,036,902.00	75,000.00	62,224.00	160,438.00		
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	171,719.00	1,036,902.00	75,000.00	62,224.00	160,438.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	293,136.00	1,916,673.00	86,576.00	83,173.69	160,438.00	64,350.00	14,630.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	105,723.12	1,136,988.29	79,076.68	83,173.69	42,926.00	24,114.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	105,723.12	1,136,988.29	79,076.68	83,173.69	42,926.00	24,114.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	84,267.27	1,136,988.29	86,576.00	83,173.69	160,438.00	64,350.00	4,604.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	84,267.27	1,136,988.29	86,576.00	83,173.69	160,438.00	64,350.00	4,604.73
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	21,455.85	0.00	(7,499.32)	0.00	(117,512.00)	(40,236.00)	(4,604.73)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable			7,499.32		117,512.00	40,236.00	4,604.73
14. Unused Grant Award Calculation (line 4 minus line 9)	208,868.73	779,684.71	0.00	0.00	0.00	0.00	10,025.27
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	105,723.12	1,136,988.29	86,576.00	83,173.69	160,438.00	64,350.00	4,604.73

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	3,055,811.69
2. a. Current Year Award	20,616,011.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	20,616,011.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	23,671,822.69
REVENUES	
5. Unearned Revenue Deferred from Prior Year	1,030,137.00
6. Cash Received in Current Year	10,189,372.59
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	11,219,509.59
EXPENDITURES	
9. Donor-Authorized Expenditures	18,341,020.56
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	18,341,020.56
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,121,510.97)
a. Unearned Revenue	474,208.00
b. Accounts Payable	0.00
c. Accounts Receivable	7,617,174.72
14. Unused Grant Award Calculation (line 4 minus line 9)	5,330,802.13
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,362,476.31

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

STATE PROGRAM NAME	AFTER SCHOOL EDUCATION & SAFETY (ASES)	CPT 2 - CAREER PATHWAYS TRUST	CPA - CALIF PARTNERSHIP ACADEMY	CTE INCENTIVE GRANT	SP ED INFANT DISCRETIONARY	WORKABILTY	PARTNERSHIP ACADEMY
RESOURCE CODE	6011	6382	6385	6387	6515	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	COHORT 5						
AWARD							
1. Prior Year Carryover		433,769.00	658,398.00	2,022,154.89			299,880.00
2. a. Current Year Award	258,000.00		648,003.00	0.00	14,535.00	265,635.00	302,400.00
b. Other Adjustments			68,850.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	258,000.00	0.00	716,853.00	0.00	14,535.00	265,635.00	302,400.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	258,000.00	433,769.00	1,375,251.00	2,022,154.89	14,535.00	265,635.00	602,280.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			320,222.53	2,022,154.98			149,940.00
6. Cash Received in Current Year		64,250.09				199,226.25	301,140.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	64,250.09	320,222.53	2,022,154.98	0.00	199,226.25	451,080.00
EXPENDITURES							
9. Donor-Authorized Expenditures	211,820.76	183,609.80	554,879.06	1,784,454.22	14,535.00	265,635.00	243,149.46
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	211,820.76	183,609.80	554,879.06	1,784,454.22	14,535.00	265,635.00	243,149.46
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(211,820.76)	(119,359.71)	(234,656.53)	237,700.76	(14,535.00)	(66,408.75)	207,930.54
a. Unearned Revenue				237,700.76			151,200.00
b. Accounts Payable			11,522.66				56,730.48
c. Accounts Receivable	211,820.76	119,359.71	246,179.19		14,535.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	46,179.24	250,159.20	820,371.94	237,700.67	0.00	0.00	359,130.54
15. If Carryover is allowed, enter line 14 amount here			668,679.23				302,400.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	211,820.76	183,609.80	554,879.06	1,784,454.22	14,535.00	199,226.25	243,149.52

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

STATE PROGRAM NAME	CHILD DEVELOPMENT - PRESCHOOL	QRIS BLOCK GRANT	TOTAL
RESOURCE CODE	1536181	1544216	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover		81,344.00	3,495,545.89
2. a. Current Year Award	3,700,615.00	72,000.00	5,261,188.00
b. Other Adjustments	185,548.00		254,398.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,886,163.00	72,000.00	5,515,586.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,886,163.00	153,344.00	9,011,131.89
REVENUES			
5. Unearned Revenue Deferred from Prior Year		81,344.22	2,573,661.73
6. Cash Received in Current Year	3,093,211.00	61,262.10	3,719,089.44
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	3,093,211.00	142,606.32	6,292,751.17
EXPENDITURES			
9. Donor-Authorized Expenditures	3,512,887.77	149,066.81	6,920,037.88
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	3,512,887.77	149,066.81	6,920,037.88
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(419,676.77)	(6,460.49)	(627,286.71)
a. Unearned Revenue			388,900.76
b. Accounts Payable			68,253.14
c. Accounts Receivable	419,676.77	6,460.49	1,018,031.92
14. Unused Grant Award Calculation (line 4 minus line 9)	373,275.23	4,277.19	2,091,094.01
15. If Carryover is allowed, enter line 14 amount here			971,079.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,512,887.77	149,066.81	6,853,629.19

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

LOCAL PROGRAM NAME	TUPE	CAL WORKS	TOTAL
RESOURCE CODE	9668	2821805	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award	14,607.00	76,447.00	91,054.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	14,607.00	76,447.00	91,054.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,607.00	76,447.00	91,054.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	14,606.09	23,190.52	37,796.61
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	14,606.09	23,190.52	37,796.61
EXPENDITURES			
9. Donor-Authorized Expenditures	771.00	64,446.41	65,217.41
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	771.00	64,446.41	65,217.41
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	13,835.09	(41,255.89)	(27,420.80)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	13,836.00	12,000.59	25,836.59
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,606.09	23,190.52	37,796.61

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL BILLING OPTION E	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	1,533,788.81	1,533,788.81
2. a. Current Year Award	779,680.45	779,680.45
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	779,680.45	779,680.45
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,313,469.26	2,313,469.26
REVENUES		
5. Cash Received in Current Year	262,300.93	262,300.93
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	517,379.52	517,379.52
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	517,379.52	517,379.52
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	779,680.45	779,680.45
EXPENDITURES		
10. Donor-Authorized Expenditures	859,534.26	859,534.26
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	859,534.26	859,534.26
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,453,935.00	1,453,935.00

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA CLEAN ENERGY JOBS ACT	SPECIAL EDUCATION	SP ED MENTAL HEALTH SERVICES	LEARNING COMM SCHL SUCCESS PR	COLLEGE READINESS GRANT	PERFORMING STUDENTS BLOCK GRANT	MEDI-CAL ADMIN ACTIVITIES
RESOURCE CODE	6230	6500	6512	7085	7338	7510	9133
REVENUE OBJECT	8590	8311, 8699, 8980	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,065,982.45		3,404,245.18	343,103.76	738,039.21		453,592.08
2. a. Current Year Award		18,135,344.66	1,764,546.00	1,172,933.00		1,347,649.00	
b. Other Adjustments		49,817,555.99					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	67,952,900.65	1,764,546.00	1,172,933.00	0.00	1,347,649.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,065,982.45	67,952,900.65	5,168,791.18	1,516,036.76	738,039.21	1,347,649.00	453,592.08
REVENUES							
5. Cash Received in Current Year	0.00	67,952,900.65	1,325,716.00	586,467.00		673,825.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	438,830.00	586,466.00	0.00	673,824.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	438,830.00	586,466.00	0.00	673,824.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	67,952,900.65	1,764,546.00	1,172,933.00	0.00	1,347,649.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,107,203.65	67,952,900.65	2,943,791.18	685,017.87	738,039.21	0.00	30,663.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,107,203.65	67,952,900.65	2,943,791.18	685,017.87	738,039.21	0.00	30,663.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	958,778.80	0.00	2,225,000.00	831,018.89	0.00	1,347,649.00	422,928.54

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

STATE PROGRAM NAME	SUPPLEMENTAL & CONCENTRATION	TEACHER RESIDENCY	CALWORKS FOR ROCP/ADULT ED	ADULT ED BLOCK GRANT	ADULT ED BLOCK GRANT / DATA & ACCOUNTABILITY	TOTAL
RESOURCE CODE	9670	9631	1633305	1640610	1640976	
REVENUE OBJECT	8980	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	2,416,579.10			735,355.13		10,156,896.91
2. a. Current Year Award	6,650,269.00	380,000.00	14,948.00	2,551,549.00	29,595.89	32,046,834.55
b. Other Adjustments			0.00	24,554.00		49,842,109.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,650,269.00	380,000.00	14,948.00	2,576,103.00	29,595.89	81,888,944.54
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,066,848.10	380,000.00	14,948.00	3,311,458.13	29,595.89	92,045,841.45
REVENUES						
5. Cash Received in Current Year	6,650,269.00	380,000.00	14,948.00	2,363,473.00	0.00	79,947,598.65
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	212,630.00	29,595.89	1,941,345.89
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	212,630.00	29,595.89	1,941,345.89
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	6,650,269.00	380,000.00	14,948.00	2,576,103.00	29,595.89	81,888,944.54
EXPENDITURES						
10. Donor-Authorized Expenditures	9,066,848.10	0.00	0.00	2,658,458.66	29,595.89	85,212,518.75
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	9,066,848.10	0.00	0.00	2,658,458.66	29,595.89	85,212,518.75
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	380,000.00	14,948.00	652,999.47	0.00	6,833,322.70

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

LOCAL PROGRAM NAME	RRM - ROUTINE, REPAIR, MAINTENANCE	PROJECT READ	CALI READS	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABATEMENT ACCOUNT	ENROLLMENT & RETENTION BONUS
RESOURCE CODE	8150	9011	9013	9111	9112	9116	9121
REVENUE OBJECT	8980	8699	8285	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	ongoing & major						
AWARD							
1. Prior Year Restricted Ending Balance	54,055.27	58,037.58		205,162.02	98,889.71	229,164.78	13,418.69
2. a. Current Year Award	11,396,814.00	6,000.00	29,800.00	184,606.42	42,527.81	262,384.40	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,396,814.00	6,000.00	29,800.00	184,606.42	42,527.81	262,384.40	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	11,450,869.27	64,037.58	29,800.00	389,768.44	141,417.52	491,549.18	13,418.69
REVENUES							
5. Cash Received in Current Year	11,396,814.00	6,000.00	29,800.00	184,606.42	42,527.81	262,384.40	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	11,396,814.00	6,000.00	29,800.00	184,606.42	42,527.81	262,384.40	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	11,090,017.96	22,888.05	3,071.45	138,957.46	55,555.29	175,446.17	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,090,017.96	22,888.05	3,071.45	138,957.46	55,555.29	175,446.17	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	360,851.31	41,149.53	26,728.55	250,810.98	85,862.23	316,103.01	13,418.69

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

LOCAL PROGRAM NAME	LOWES TOOLBOX - LAKE ELEM.	SPECIAL OLYMPICS PARTNERSHIP	SILVER GIVING FOUNDATION	DISASTER & SAFETY PREPAREDNESS	SCHOOL BASED MEDI-CAL CLINIC	PARCEL TAX	MRAD
RESOURCE CODE	9122	9124	9130	9132	9135	9190	9200
REVENUE OBJECT	8699	8699	8699	8980	8699	8621	8622
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4.37	5,324.93	63,500.00	97.24	86,789.70		4,021,052.73
2. a. Current Year Award	0.00	5,500.00	0.00	0.00	454,024.03	9,698,285.88	5,616,576.00
b. Other Adjustments							(49,763.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,500.00	0.00	0.00	454,024.03	9,698,285.88	5,566,813.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4.37	10,824.93	63,500.00	97.24	540,813.73	9,698,285.88	9,587,865.73
REVENUES							
5. Cash Received in Current Year	0.00	5,500.00	0.00	0.00	378,187.08	9,698,285.88	5,566,813.65
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	75,836.95	0.00	(0.65)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	75,836.95	0.00	(0.65)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,500.00	0.00	0.00	454,024.03	9,698,285.88	5,566,813.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4.37	6,400.91	0.00	97.24	408,953.39	9,698,285.88	6,805,472.49
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4.37	6,400.91	0.00	97.24	408,953.39	9,698,285.88	6,805,472.49
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	4,424.02	63,500.00	0.00	131,860.34	0.00	2,782,393.24

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

LOCAL PROGRAM NAME	SCHOOL SAFETY	HELLMAN FOUNDATION	INTERNATIONAL EXCHANGE PROGRAM	CHEVRON	WEST CO. SAFE TRANS - MSR J	CONNECT-ED	QUEST FOUNDATION
RESOURCE CODE	9405	9515	9523	9531	9590	9593	9594
REVENUE OBJECT	8990	8699	8689, 8699, 8980	8699	8699	8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	188.43	86,072.95	22,799.61	638,053.92	18,096.45	(1,246.41)	
2. a. Current Year Award	0.00		54,515.00	209,686.22	63,625.00		38,559.08
b. Other Adjustments						1,403.83	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	54,515.00	209,686.22	63,625.00	1,403.83	38,559.08
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	188.43	86,072.95	77,314.61	847,740.14	81,721.45	157.42	38,559.08
REVENUES							
5. Cash Received in Current Year	0.00	0.00	54,515.00	209,686.22	63,625.00	0.00	38,559.08
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	1,403.83	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	1,403.83	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	54,515.00	209,686.22	63,625.00	1,403.83	38,559.08
EXPENDITURES							
10. Donor-Authorized Expenditures	188.43	86,072.95	28,024.70	679,305.07	60,649.53	157.42	38,559.08
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	188.43	86,072.95	28,024.70	679,305.07	60,649.53	157.42	38,559.08
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	49,289.91	168,435.07	21,071.92	0.00	0.00

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

LOCAL PROGRAM NAME	IRENE SCULLY FAMILY FOUNDATION	MISC. DONATIONS	KAISER COMMUNITY BENEFIT PROG.	MATH PROFESSIONAL DEVELOPMENT	FAB FOUNDATION	EAST BAY CONSORTIUM	MUNIS ENTERPRISE
RESOURCE CODE	9595	9599	9618	9630	9637	9639	9650
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8980
LOCAL DESCRIPTION (if any)			site 640				
AWARD							
1. Prior Year Restricted Ending Balance	27,096.35	143,993.30	1,923.71	4,142.85	(0.44)	62,412.79	29,720.87
2. a. Current Year Award	385,000.00	134,940.46	0.00	0.00	4,692.66	56,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	385,000.00	134,940.46	0.00	0.00	4,692.66	56,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	412,096.35	278,933.76	1,923.71	4,142.85	4,692.22	118,412.79	29,720.87
REVENUES							
5. Cash Received in Current Year	385,000.00	134,940.46		0.00	4,692.66	56,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	385,000.00	134,940.46	0.00	0.00	4,692.66	56,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	297,011.91	57,020.10		3,728.86	4,691.85	(4,548.00)	29,720.87
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	297,011.91	57,020.10	0.00	3,728.86	4,691.85	(4,548.00)	29,720.87
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	115,084.44	221,913.66	1,923.71	413.99	0.37	122,960.79	0.00

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

LOCAL PROGRAM NAME	PORTOLA SCIENCE TRUST	S.H. COWELL GRANT	MICROSOFT GOV SETTLEMENT	CA GRANT TEACHING CAREERS	CONTRA COSTA HEALTH - TPP PROGRAM	HIGH SCHOOL THEATERS	ADULT ED DISCRETIONARY
RESOURCE CODE	9660	9907	9908	9909	9930	9933	2798429
REVENUE OBJECT	8669	8699	8699	8699	8699	8650, 8980	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	126,487.93	65,000.00	3,221.38		32,687.03		1,316.32
2. a. Current Year Award	0.00	200,000.00	0.00	303,534.00	0.00	184,824.29	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	200,000.00	0.00	303,534.00	0.00	184,824.29	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	126,487.93	265,000.00	3,221.38	303,534.00	32,687.03	184,824.29	1,316.32
REVENUES							
5. Cash Received in Current Year	0.00	200,000.00	0.00	303,534.00	0.00	184,824.29	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	200,000.00	0.00	303,534.00	0.00	184,824.29	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,370.25	217,796.20	0.00	0.00	4,551.51	184,824.29	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,370.25	217,796.20	0.00	0.00	4,551.51	184,824.29	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	122,117.68	47,203.80	3,221.38	303,534.00	28,135.52	0.00	1,316.32

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

LOCAL PROGRAM NAME	ADULT ED - MISC DONATIONS	ADULT ED - RICHMOND COMM FOUNDATION	ADULT ED - MT DIABLO COHORT ONE STOP	TOTAL
RESOURCE CODE	2812308	2821074	2822535	
REVENUE OBJECT	8699	8699	8699, 8990	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	15,853.78	22,671.04	11,070.73	6,147,059.61
2. a. Current Year Award	30.29	0.00	0.00	29,331,925.54
b. Other Adjustments				(48,359.17)
c. Adj Curr Yr Award (sum lines 2a & 2b)	30.29	0.00	0.00	29,283,566.37
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	15,884.07	22,671.04	11,070.73	35,430,625.98
REVENUES				
5. Cash Received in Current Year	30.29	0.00	0.00	29,206,326.24
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	77,240.13
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	77,240.13
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	30.29	0.00	0.00	29,283,566.37
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	0.00	0.00	30,097,275.68
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	30,097,275.68
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	15,884.07	22,671.04	11,070.73	5,333,350.30

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	148,595,689.94	301	66,550.32	303	148,529,139.62	305	1,570,533.61	9,321,413.57	307	139,207,726.05	309
2000 - Classified Salaries	58,965,239.87	311	338,074.50	313	58,627,165.37	315	587,144.46	3,840,541.00	317	54,786,624.37	319
3000 - Employee Benefits	89,221,114.93	321	17,458,929.34	323	71,762,185.59	325	720,848.22	4,923,493.99	327	66,838,691.60	329
4000 - Books, Supplies Equip Replace. (6500)	16,569,370.29	331	97,346.81	333	16,472,023.48	335	1,367,278.74	3,661,381.67	337	12,810,641.81	339
5000 - Services... & 7300 - Indirect Costs	61,596,194.16	341	257,946.31	343	61,338,247.85	345	28,231,377.94	38,033,080.55	347	23,305,167.30	349
TOTAL					356,728,761.91	365	TOTAL		296,948,851.13	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	286,316.72
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			172,259,062.80
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			96,861.67
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			87,453.69
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			172,162,201.13
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.98%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			0

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.98%
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)	296,948,851.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjusted for Parcel Tax & MRAD expenditures.	

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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	1,462,761,005.55	(71,560,986.55)	1,391,200,019.00	10,819,158.61	28,077,533.42	1,373,941,644.19	78,971,205.72
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,145,000.00		10,145,000.00		970,000.00	9,175,000.00	1,015,000.00
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	265,173,042.00	42,083,047.00	307,256,089.00			307,256,089.00	
Total/Net OPEB Liability	231,531,701.00		231,531,701.00		11,243,859.00	220,287,842.00	
Compensated Absences Payable	2,696,779.02		2,696,779.02	139,140.00		2,835,919.02	
Governmental activities long-term liabilities	1,972,307,527.57	(29,477,939.55)	1,942,829,588.02	10,958,298.61	40,291,392.42	1,913,496,494.21	79,986,205.72
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

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	381,325,673.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,866,001.21
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	425,911.83
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,211,639.52
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,353,659.78
4. Other Transfers Out	All	9200	7200-7299	1,231,427.82
5. Interfund Transfers Out	All	9300	7600-7629	1,561,437.11
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	206,209.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,990,285.36
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,886,491.71
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				357,355,878.56

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)		26,262.22
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,607.22
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.)	343,024,463.58	12,795.31
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)	343,024,463.58	12,795.31
B. Required effort (Line A.2 times 90%)	308,722,017.22	11,515.78
C. Current year expenditures (Line I.E and Line II.B)	357,355,878.56	13,607.22
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

	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)	249,264,493.83		249,264,493.83			255,699,169.50
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	26,808.35		26,808.35			26,525.55
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)	26,525.55		26,525.55	26,403.27		26,403.27
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)			26,525.55			26,403.27
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)	611,013.22		611,013.22	599,449.00		599,449.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	27.00		27.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.30		0.30	3,744.00		3,744.00
4. Secured Roll Taxes (Object 8041)	69,789,868.19		69,789,868.19	69,710,802.00		69,710,802.00
5. Unsecured Roll Taxes (Object 8042)	2,565,475.98		2,565,475.98	2,658,784.00		2,658,784.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,843,437.84		3,843,437.84	3,711,649.00		3,711,649.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,510,948.62		15,510,948.62	13,925,664.00		13,925,664.00
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)	14,892,814.00		14,892,814.00	7,475,755.00		7,475,755.00
12. Parcel Taxes (Object 8621)	9,698,285.88		9,698,285.88	9,802,229.00		9,802,229.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,566,813.65		5,566,813.65	5,640,048.00		5,640,048.00
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)	122,478,657.68	0.00	122,478,657.68	113,528,151.00	0.00	113,528,151.00
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)	122,478,657.68	0.00	122,478,657.68	113,528,151.00	0.00	113,528,151.00

	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)			3,620,275.21			3,609,457.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,620,275.21			3,609,457.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	189,175,051.80		189,175,051.80	207,504,752.00		207,504,752.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	189,175,051.80	0.00	189,175,051.80	207,504,752.00	0.00	207,504,752.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	366,105,318.65		366,105,318.65	360,790,052.00		360,790,052.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	956,919.27		956,919.27	600,000.00		600,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2018-19 Actual			2019-20 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			249,264,493.83			255,699,169.50
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9895			0.9954
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			255,699,169.50			264,322,087.02
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			122,478,657.68			113,528,151.00
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)			3,183,066.00			3,168,392.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			136,840,787.03			154,403,393.02
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			136,840,787.03			154,403,393.02
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])			679,580.61			446,316.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			123,158,238.29			113,974,467.95
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)			136,161,206.42			153,957,076.07
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			123,158,238.29			
b. State Subventions (Line D8)			136,161,206.42			
c. Less: Excluded Appropriations (Line C23)			3,620,275.21			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			255,699,169.50			

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
	2018-19 Actual			2019-20 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			255,699,169.50			264,322,087.02
12. Appropriations Subject to the Limit (Line D9d)			255,699,169.50			

* Please provide below an explanation for each entry in the adjustments column.

Regina Webber
Gann Contact Person

(510) 231-1173
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 12,989,610.60
- 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) 266,450,883.82

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,794,575.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	13,433,252.82
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	92,807.70
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	209,943.73
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,850,459.14
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)	380.64
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	30,381,419.82
9. Carry-Forward Adjustment (Part IV, Line F)	4,301,218.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,682,638.41

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	201,709,323.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,830,215.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	39,114,320.61
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,483,757.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	425,911.83
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)	3,263,364.08
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)	161,394.01
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)	21,463.26
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)	36,068,785.59
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)	13,919.36
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,079,519.72
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,440,502.50
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,570,061.71
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)	361,182,539.26

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)

8.41%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

9.60%

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>30,381,419.82</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,622,499.53</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 (7.67%) times Part III, Line B18); zero if negative	<u>4,301,218.59</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.67%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,301,218.59</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>4,301,218.59</u>

Approved indirect cost rate: 7.67%
 Highest rate used in any program: 7.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,333,679.36	409,093.21	7.67%
01	3315	302,934.89	23,235.11	7.67%
01	3345	2,072.07	158.93	7.67%
01	3385	77,704.10	5,959.90	7.67%
01	3395	14,734.84	1,130.16	7.67%
01	3410	228,622.64	17,535.36	7.67%
01	3550	175,381.42	8,769.07	5.00%
01	4035	939,107.55	72,029.55	7.67%
01	4124	714,621.99	43,389.17	6.07%
01	4201	78,264.39	6,002.88	7.67%
01	4203	966,985.95	19,339.72	2.00%
01	5630	80,408.66	6,167.34	7.67%
01	5640	797,796.11	61,190.96	7.67%
01	5810	57,791.00	4,433.00	7.67%
01	6010	1,438,541.81	71,926.95	5.00%
01	6382	170,530.14	13,079.66	7.67%
01	6385	507,327.73	38,912.29	7.67%
01	6387	1,642,440.73	125,975.21	7.67%
01	6515	13,499.58	1,035.42	7.67%
01	6520	246,712.18	18,922.82	7.67%
01	7085	601,391.17	46,126.70	7.67%
01	7220	219,379.09	16,826.38	7.67%
01	7338	685,464.21	52,575.00	7.67%
01	9010	26,470,258.34	673,616.46	2.54%
11	6391	2,531,865.39	126,593.27	5.00%
12	6105	3,262,643.05	250,244.72	7.67%
13	5310	13,768,420.31	741,506.51	5.39%
13	5320	1,656,174.74	89,599.05	5.41%
13	5330	984,101.40	53,239.89	5.41%
13	5370	161,365.26	8,729.86	5.41%

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		2,167,769.24	2,167,769.24
2. State Lottery Revenue	8560	5,052,512.04		2,487,937.85	7,540,449.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,052,512.04	0.00	4,655,707.09	9,708,219.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		959,641.47	959,641.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,052,512.04			5,052,512.04
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,052,512.04	0.00	959,641.47	6,012,153.51
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	3,696,065.62	3,696,065.62
D. COMMENTS:					

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

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

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)	2,123,028.95	254,491.24	0.00	1,214,497.75	34,854,450.02	14,300.00	6,281,496.33
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	17.00	17.00		17.00			
1110 Regular Education, K-12	1,033.00	1,033.00		1,033.00	3,100.00	3,100.00	402.00
3100 Alternative Schools	10.00	10.00		10.00	12.00	12.00	
3200 Continuation Schools	10.80	10.80		10.80	28.00	28.00	
3300 Independent Study Centers	7.83	7.83		7.83	11.00	11.00	
3400 Opportunity Schools							
3550 Community Day Schools	1.00	1.00		1.00	3.00	3.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	35.97	35.97		35.97			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.80	1.80		1.80			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	265.45	265.45		265.45			630.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	1.00	1.00		1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	14.00	14.00		14.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,397.85	1,397.85	0.00	1,397.85	3,154.00	3,154.00	1,032.00

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	2,404,432.64	43,684.45	2,448,117.09	213,272.62		2,661,389.71
1110	Regular Education, K-12	197,243,204.86	39,373,092.66	236,616,297.52	20,613,302.30		257,229,599.82
3100	Alternative Schools	2,198,178.37	158,361.61	2,356,539.98	205,294.70		2,561,834.68
3200	Continuation Schools	2,549,117.29	337,303.83	2,886,421.12	251,456.35		3,137,877.47
3300	Independent Study Centers	1,715,973.05	141,730.00	1,857,703.05	161,837.52		2,019,540.57
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	264,723.27	35,735.89	300,459.16	26,175.10		326,634.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,626,411.96	92,431.15	4,718,843.11	411,091.46		5,129,934.57
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	3,600,570.97	4,625.42	3,605,196.39	314,073.90		3,919,270.29
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	84,358,911.75	4,516,754.18	88,875,665.93	7,742,581.51		96,618,247.44
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	173,634.28	2,569.67	176,203.95	15,350.36		191,554.31
7150	Nonagency - Other	32,575.02	0.00	32,575.02	2,837.84		35,412.86
8100	Community Services	425,911.83	0.00	425,911.83	37,104.16		463,015.99
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					34,044.22	34,044.22
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,061,925.56	2,061,925.56
----	Other Outgo					4,166,424.71	4,166,424.71
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		35,975.43	35,975.43	2,014,672.94		2,050,648.37
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,281,681.41)		(1,281,681.41)
----	Total General Fund and Charter Schools Funds Expenditures	299,593,645.29	44,742,264.29	344,335,909.58	30,727,369.35	6,262,394.49	381,325,673.42

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	2,404,432.64	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,404,432.64
1110	Regular Education, K-12	134,261,536.56	12,487,471.29	6,860,178.34	23,377,799.49	10,063,085.58	0.00	7,131,264.31			3,061,869.29	0.00	197,243,204.86
3100	Alternative Schools	1,336,798.75	0.00	0.00	801,952.68	59,426.94	0.00	0.00			0.00	0.00	2,198,178.37
3200	Continuation Schools	1,525,237.56	191,317.63	67,472.81	327,566.70	258,116.19	0.00	0.00			179,406.40	0.00	2,549,117.29
3300	Independent Study Centers	1,349,946.99	0.00	0.00	320,588.69	0.00	0.00	0.00			45,437.37	0.00	1,715,973.05
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	264,723.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	264,723.27
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,016,847.28	549,140.88	0.00	7,386.09	51,019.34	0.00	0.00			2,018.37	0.00	4,626,411.96
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	1,236,309.69	1,855,478.71	85,498.22	0.00	423,284.35	0.00	0.00			0.00	0.00	3,600,570.97
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	58,593,792.50	3,973,914.10	7,394.17	0.00	18,528,935.81	3,248,474.26	6,400.91			0.00	0.00	84,358,911.75
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	170,562.83	3,071.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,634.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	32,575.02	0.00	0.00	0.00	0.00	32,575.02
8100	Community Services		0.00	0.00	0.00	0.00	0.00		425,911.83	0.00	0.00	0.00	425,911.83
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		205,160,188.07	19,060,394.06	7,020,543.54	24,835,293.65	29,383,868.21	3,248,474.26	7,170,240.24	425,911.83	0.00	3,288,731.43	0.00	299,593,645.29

* 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	43,684.45	0.00	0.00	43,684.45
1110	Regular Education, K-12	2,654,472.61	34,271,758.11	2,446,861.94	39,373,092.66
3100	Alternative Schools	25,696.74	132,664.87	0.00	158,361.61
3200	Continuation Schools	27,752.47	309,551.36	0.00	337,303.83
3300	Independent Study Centers	20,120.54	121,609.46	0.00	141,730.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	2,569.67	33,166.22	0.00	35,735.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	92,431.15	0.00	0.00	92,431.15
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	4,625.42	0.00	0.00	4,625.42
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	682,119.79	0.00	3,834,634.39	4,516,754.18
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	2,569.67	0.00	0.00	2,569.67
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)	35,975.43	0.00	0.00	35,975.43
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,592,017.94	34,868,750.02	6,281,496.33	44,742,264.29

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)	3,473,307.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	92,807.70
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,988,219.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,454,716.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	32,009,050.76
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	299,593,645.29
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,742,264.29
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	344,335,909.58
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,079,519.72
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,440,502.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	16,570,061.71
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	23,090,083.93
D. Total Direct Charged and Allocated Costs (B3 + C5)		367,425,993.51
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.71%

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)	34,044.22				34,044.22
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,061,925.56		2,061,925.56
Other Outgo (Objects 1000-7999)				4,166,424.71	4,166,424.71
Total Other Costs	34,044.22	0.00	2,061,925.56	4,166,424.71	6,262,394.49

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: West Contra Costa Unified (AZ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Program Specialist/Regionalized Services for NSS Apportionment			
G. Low Incidence Apportionment			
H. Out of Home Care Apportionment			
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
			0.00%
J. Adjustment for NSS with Declining Enrollment			
			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			
			0.00%
N. Federal IDEA - Section 619 Preschool			
			0.00%
O. Other Federal Discretionary Grants			
			0.00%
P. Other Adjustments			
			0.00%
Q. Total SELPA Revenues (Sum lines K through P)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
West Contra Costa Unified (AZ00)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)			
	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 07-61796-000000 West Contra Costa Unified		
Selected SELPA: AZ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AZ	West Contra Costa Unified	

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									4,177
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,326,663.01	0.00	873,004.08	404,638.39	2,578,483.66	8,024,538.88	14,908,375.18		30,115,703.20
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,915,186.82	8,297,491.46	5,603,975.32		17,790,666.29
3000-3999	Employee Benefits	1,841,404.87	0.00	577,077.61	240,059.89	1,761,497.31	6,620,748.64	8,134,159.73		19,174,948.05
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	32,991.45	164,868.06	6,286.48		279,938.02
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	5,750.53	13,385,411.44	380,150.75		16,992,490.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
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	9,683,899.88	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	84,358,911.75
7310	Transfers of Indirect Costs	72,410.70	0.00	0.00	0.00	0.00	0.00	0.00		72,410.70
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	4,516,754.22								4,516,754.22
	Total Indirect Costs and PCR Allocations	4,589,164.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,589,164.92
	TOTAL COSTS	14,273,064.80	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	88,948,076.67
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	112,147.98	0.00	0.00	14,151.51	546,321.24	248,424.98	110,716.12		1,031,761.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,885.11	2,256,879.11	1,272,780.86		3,642,545.08
3000-3999	Employee Benefits	49,975.55	0.00	0.00	5,268.10	242,466.68	1,487,067.68	761,781.09		2,546,559.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,829.16	0.00	0.00		24,829.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,750.53	174,484.60	8,774.49		189,009.62
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	162,123.53	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,434,704.79
7310	Transfers of Indirect Costs	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00		46,492.56
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	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,492.56
	TOTAL BEFORE OBJECT 8980	208,616.09	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,481,197.35
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									7,481,197.35

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	3,214,515.03	0.00	873,004.08	390,486.88	2,032,162.42	7,776,113.90	14,797,659.06		29,083,941.37
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,802,301.71	6,040,612.35	4,331,194.46		14,148,121.21
3000-3999	Employee Benefits	1,791,429.32	0.00	577,077.61	234,791.79	1,519,030.63	5,133,680.96	7,372,378.64		16,628,388.95
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	8,162.29	164,868.06	6,286.48		255,108.86
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	0.00	13,210,926.84	371,376.26		16,803,480.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
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	9,521,776.35	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	76,924,206.96
7310	Transfers of Indirect Costs	25,918.14	0.00	0.00	0.00	0.00	0.00	0.00		25,918.14
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	4,516,754.22								4,516,754.22
	Total Indirect Costs and PCR Allocations	4,542,672.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,542,672.36
	TOTAL BEFORE OBJECT 8980	14,064,448.71	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	81,466,879.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									81,466,879.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	237,339.70	0.00	0.00	22,843.08	146,178.04	222,844.65	1,217,921.37		1,847,126.84
2000-2999	Classified Salaries	115,036.52	0.00	0.00	0.00	0.00	215,582.62	4,516.43		335,135.57
3000-3999	Employee Benefits	165,180.47	0.00	0.00	9,508.88	57,688.74	216,252.81	448,340.35		896,971.25
4000-4999	Books and Supplies	53,255.03	0.00	56.00	0.00	230.40	21,169.78	2,904.07		77,615.28
5000-5999	Services and Other Operating Expenditures	3,140,332.14	0.00	0.00	0.00	0.00	3,294.72	367.50		3,143,994.36
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	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
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	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
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)									49,206,324.59
	TOTAL COSTS									55,507,167.89

* 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	74,417,654.61	53,383,145.52
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)	74,417,654.61	53,383,145.52
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>4,128.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	4,128.00	

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: West Contra Costa Unified (AZ)

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	88,948,076.67		
b. Less: Expenditures paid from federal sources	7,481,197.35		
c. Expenditures paid from state and local sources	81,466,879.32	74,417,654.61	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		74,417,654.61	
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	81,466,879.32	74,417,654.61	7,049,224.71

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 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	88,948,076.67		
b. Less: Expenditures paid from federal sources	7,481,197.35		
c. Expenditures paid from state and local sources	81,466,879.32	74,417,654.61	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		74,417,654.61	
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	81,466,879.32	74,417,654.61	
d. Special education unduplicated pupil count	4,177	4,128	
e. Per capita state and local expenditures (A2c/A2d)	19,503.68	18,027.53	1,476.15

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: West Contra Costa Unified (AZ)

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	55,507,167.89	53,383,145.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		53,383,145.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	55,507,167.89	53,383,145.52	2,124,022.37

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 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	55,507,167.89	53,383,145.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		53,383,145.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	55,507,167.89	53,383,145.52	
b. Special education unduplicated pupil count	4,177	4,128	
c. Per capita local expenditures (B2a/B2b)	13,288.76	12,931.96	356.80

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.

Regina Webber
 Contact Name

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 Telephone Number

Executive Director, Business Services
 Title

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 Email Address

SELPA: West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	Adjustments*	Total
TOTAL EXPENDITURES - 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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
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										4,128
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,190,841.00	0.00	793,750.00	418,666.00	2,647,465.00	8,099,627.00	14,513,315.00		29,663,664.00
2000-2999	Classified Salaries	1,364,586.00	0.00	634,877.00	94,764.00	3,480,353.00	7,570,973.00	4,184,474.00		17,330,027.00
3000-3999	Employee Benefits	2,025,860.00	0.00	514,489.00	227,448.00	2,794,800.00	6,995,358.00	7,893,364.00		20,451,319.00
4000-4999	Books and Supplies	110,391.00	0.00	1,000.00	19,692.00	97,680.00	109,500.00	12,942.00		351,205.00
5000-5999	Services and Other Operating Expenditures	4,140,720.00	0.00	900.00	3,000.00	2,101.00	13,390,446.00	418,000.00		17,955,167.00
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	10,832,398.00	0.00	1,945,016.00	763,570.00	9,022,399.00	36,165,904.00	27,022,095.00	0.00	85,751,382.00
7310	Transfers of Indirect Costs	55,701.00	0.00	0.00	0.00	0.00	0.00	0.00		55,701.00
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	55,701.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,701.00
	TOTAL COSTS	10,888,099.00	0.00	1,945,016.00	763,570.00	9,022,399.00	36,165,904.00	27,022,095.00	0.00	85,807,083.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,077,391.00	0.00	793,750.00	418,666.00	2,173,541.00	7,893,039.00	14,513,315.00		28,869,702.00
2000-2999	Classified Salaries	1,364,586.00	0.00	634,877.00	94,764.00	3,390,926.00	5,552,135.00	3,098,934.00		14,136,222.00
3000-3999	Employee Benefits	1,973,625.00	0.00	514,489.00	227,448.00	2,535,583.00	5,349,163.00	7,127,299.00		17,727,607.00
4000-4999	Books and Supplies	110,391.00	0.00	1,000.00	19,692.00	11,000.00	109,500.00	12,000.00		263,583.00
5000-5999	Services and Other Operating Expenditures	4,140,720.00	0.00	900.00	3,000.00	0.00	13,231,046.00	402,000.00		17,777,666.00
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	10,666,713.00	0.00	1,945,016.00	763,570.00	8,111,050.00	32,134,883.00	25,153,548.00	0.00	78,774,780.00
7310	Transfers of Indirect Costs	21,337.00	0.00	0.00	0.00	0.00	0.00	0.00		21,337.00
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	21,337.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,337.00
	TOTAL BEFORE OBJECT 8980	10,688,050.00	0.00	1,945,016.00	763,570.00	8,111,050.00	32,134,883.00	25,153,548.00	0.00	78,796,117.00
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									78,796,117.00

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	227,311.00	0.00	0.00	23,513.00	155,555.00	199,310.00	1,677,077.00		2,282,766.00
2000-2999	Classified Salaries	117,336.00	0.00	0.00	0.00	457,499.00	0.00	0.00		574,835.00
3000-3999	Employee Benefits	172,282.00	0.00	0.00	9,721.00	303,127.00	76,733.00	627,678.00		1,189,541.00
4000-4999	Books and Supplies	45,891.00	0.00	0.00	0.00	0.00	0.00	0.00		45,891.00
5000-5999	Services and Other Operating Expenditures	4,074,370.00	0.00	0.00	0.00	0.00	0.00	0.00		4,074,370.00
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	4,637,190.00	0.00	0.00	33,234.00	916,181.00	276,043.00	2,304,755.00	0.00	8,167,403.00
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	4,637,190.00	0.00	0.00	33,234.00	916,181.00	276,043.00	2,304,755.00	0.00	8,167,403.00
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)									51,238,762.00
	TOTAL COSTS									59,406,165.00

* 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									4,128
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,326,663.01	0.00	873,004.08	404,638.39	2,578,483.66	8,024,538.88	14,908,375.18		30,115,703.20
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,915,186.82	8,297,491.46	5,603,975.32		17,790,666.29
3000-3999	Employee Benefits	1,841,404.87	0.00	577,077.61	240,059.89	1,761,497.31	6,620,748.64	8,134,159.73		19,174,948.05
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	32,991.45	164,868.06	6,286.48		279,938.02
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	5,750.53	13,385,411.44	380,150.75		16,992,490.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
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	9,683,899.88	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	84,358,911.75
7310	Transfers of Indirect Costs	72,410.70	0.00	0.00	0.00	0.00	0.00	0.00		72,410.70
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)	4,516,754.22								4,516,754.22
	Total Indirect Costs	72,410.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,410.70
	TOTAL COSTS	9,756,310.58	0.00	2,058,085.98	791,844.54	6,293,909.77	36,498,224.12	29,032,947.46	0.00	84,431,322.45
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	112,147.98	0.00	0.00	14,151.51	546,321.24	248,424.98	110,716.12		1,031,761.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,885.11	2,256,879.11	1,272,780.86		3,642,545.08
3000-3999	Employee Benefits	49,975.55	0.00	0.00	5,268.10	242,466.68	1,487,067.68	761,781.09		2,546,559.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,829.16	0.00	0.00		24,829.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,750.53	174,484.60	8,774.49		189,009.62
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	162,123.53	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,434,704.79
7310	Transfers of Indirect Costs	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00		46,492.56
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	46,492.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,492.56
	TOTAL BEFORE OBJECT 8980	208,616.09	0.00	0.00	19,419.61	932,252.72	4,166,856.37	2,154,052.56	0.00	7,481,197.35
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									7,481,197.35

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	3,214,515.03	0.00	873,004.08	390,486.88	2,032,162.42	7,776,113.90	14,797,659.06		29,083,941.37
2000-2999	Classified Salaries	1,227,603.07	0.00	607,688.29	138,721.33	1,802,301.71	6,040,612.35	4,331,194.46		14,148,121.21
3000-3999	Employee Benefits	1,791,429.32	0.00	577,077.61	234,791.79	1,519,030.63	5,133,680.96	7,372,378.64		16,628,388.95
4000-4999	Books and Supplies	69,494.21	0.00	56.00	6,241.82	8,162.29	164,868.06	6,286.48		255,108.86
5000-5999	Services and Other Operating Expenditures	3,218,734.72	0.00	260.00	2,183.11	0.00	13,210,926.84	371,376.26		16,803,480.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	5,165.64	0.00		5,165.64
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	9,521,776.35	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	76,924,206.96
7310	Transfers of Indirect Costs	25,918.14	0.00	0.00	0.00	0.00	0.00	0.00		25,918.14
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)	4,516,754.22								4,516,754.22
	Total Indirect Costs	25,918.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,918.14
	TOTAL BEFORE OBJECT 8980	9,547,694.49	0.00	2,058,085.98	772,424.93	5,361,657.05	32,331,367.75	26,878,894.90	0.00	76,950,125.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									76,950,125.10
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	237,339.70	0.00	0.00	22,843.08	146,178.04	222,844.65	1,217,921.37		1,847,126.84
2000-2999	Classified Salaries	115,036.52	0.00	0.00	0.00	0.00	215,582.62	4,516.43		335,135.57
3000-3999	Employee Benefits	165,180.47	0.00	0.00	9,508.88	57,688.74	216,252.81	448,340.35		896,971.25
4000-4999	Books and Supplies	53,255.03	0.00	56.00	0.00	230.40	21,169.78	2,904.07		77,615.28
5000-5999	Services and Other Operating Expenditures	3,140,332.14	0.00	0.00	0.00	0.00	3,294.72	367.50		3,143,994.36
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	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
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	3,711,143.86	0.00	56.00	32,351.96	204,097.18	679,144.58	1,674,049.72	0.00	6,300,843.30
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)									49,206,324.59
	TOTAL COSTS									55,507,167.89

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

SELPA: West Contra Costa Unified (AZ)

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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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SECTION 2

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

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

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

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

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: West Contra Costa Unified (AZ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	Column A Budgeted Amounts (LB-B Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year FY 2018-19	Column C Difference (A - B)
a. Total special education expenditures	85,807,083.00		
b. Less: Expenditures paid from federal sources	7,010,966.00		
c. Expenditures paid from state and local sources	78,796,117.00	76,924,206.96	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		76,924,206.96	
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	78,796,117.00	76,924,206.96	1,871,910.04

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

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

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
a. Total special education expenditures	85,807,083.00		
b. Less: Expenditures paid from federal sources	7,010,966.00		
c. Expenditures paid from state and local sources	78,796,117.00	76,924,206.96	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		76,924,206.96	
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	78,796,117.00	76,924,206.96	
d. Special education unduplicated pupil count	4128	4177	
e. Per capita state and local expenditures (A2c/A2d)	19,088.21	18,416.14	672.07

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.

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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	59,406,165.00	49,206,324.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,206,324.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	59,406,165.00	49,206,324.59	10,199,840.41

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	59,406,165.00	49,206,324.59	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,206,324.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	59,406,165.00	49,206,324.59	
b. Special education unduplicated pupil count	4,128	4,177	
c. Per capita local expenditures (B2a/B2b)	14,391.03	11,780.30	2,610.73

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.

Regina Webber
 Contact Name

(510) 231-1173
 Telephone Number

Executive Director, Business Services
 Title

rwebber@wccusd.net
 Email Address

SELPA: West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: West Contra Costa Unified (AZ)

Object Code	Description	West Contra Costa Unified (AZ00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
UNDUPLICATED PUPIL COUNT				0

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