

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



2017-2018 Unaudited Actuals Financial Report

September 26, 2018

West Contra Costa Unified School District

2017-2018 UNAUDITED ACTUALS

Board Members

Val Cuevas
Board President

Mister Phillips
Board Clerk

Tom Panas
Board Member

Liz Block
Board Member

Madeline Kronenberg
Board Member

District Staff

Matthew Duffy
Superintendent

Dr. John al-Amin
*Associate Superintendent
Business Services*

Regina Webber
*Executive Director
Business Services*

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	\$ 6,145,263	\$ 16,621,684	\$ 22,766,946	\$ 27,786,817	\$ 140,332,672	\$ 75,391,442	\$ 266,277,877
Cash in Banks	39,427	-	39,427	73,968	-	-	113,395
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	130,249	-	130,249	-	5,466,250	26,973,489	32,569,987
Cash Collections Awaiting Deposit	-	-	-	14,700	-	-	14,700
Investments	10,121,133	-	10,121,133	10,129,250	21,436,251	12,698	41,699,332
Accounts Receivable	340,240	7,356	347,596	3,619,044	218,286	59,920	4,244,845
Due From Other Funds	17,586,024	12,358,192	29,944,215	5,166,070	-	-	35,110,285
Stores Inventories	243,168	-	243,168	-	-	-	243,168
Prepaid Expense	-	-	-	587,666	-	-	587,666
Total Assets	\$ 34,675,503	\$ 28,987,231	\$ 63,662,734	\$ 47,377,513	\$ 167,453,459	\$ 102,437,548	\$ 380,931,255
LIABILITIES							
Accounts Payable	25,211,700	6,480,240	31,691,941	725,442	13,901,767	178,118	46,497,268
Due to Other Funds	232,632	536,581	769,213	3,522,100	-	-	4,291,312
Temporary Loans	-	-	-	-	-	-	-
Unearned Revenue	-	2,627,030	2,627,030	173,638	-	-	2,800,668
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	25,444,332	9,643,852	35,088,184	4,421,180	13,901,767	678,119	54,089,249
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	243,168	-	243,168	587,666	-	-	830,834
Prepaid Expenditures	-	-	-	-	-	-	-
Restricted Balances	-	19,343,380	19,343,380	2,406,904	153,551,692	71,252,797	246,554,773
Committed Balances	-	-	-	7,000,000	-	-	7,000,000
Assigned Balances	424,715	-	424,715	931,256	-	-	-
Economic Uncertainties	-	-	-	-	-	-	-
Undesignated Amount	8,493,287	-	8,493,287	32,030,508	-	30,506,632	72,386,399
Total Fund Balance	9,231,171	19,343,380	28,574,550	42,956,334	153,551,692	101,759,430	326,842,006
Total Liabilities and Fund Balance	\$ 34,675,503	\$ 28,987,231	\$ 63,662,734	\$ 47,377,513	\$ 167,453,459	\$ 102,437,548	\$ 380,931,255

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	263,442,574	-	\$ 263,442,574	\$ -	\$ -	\$ -	\$ 263,442,574
Federal Revenues	13,907	21,593,953	21,607,860	13,628,973	-	3,681,275	38,918,108
Other State Revenues	9,525,660	38,298,530	47,824,190	7,278,707	15,450,146	614,129	71,167,173
Other Local Revenues	4,548,186	17,324,611	21,872,796	1,675,555	8,110,510	97,923,215	129,582,075
Total Revenues	277,530,327	77,217,093	354,747,420	22,583,235	23,560,656	102,218,619	503,109,931
EXPENDITURES							
Certificated Salaries	99,367,038	40,200,705	139,567,743	2,546,005	-	-	142,113,748
Classified Salaries	32,916,720	24,158,276	57,074,996	7,665,341	1,373,012	155,693	66,269,042
Employee Benefits	59,872,208	32,085,148	91,957,355	3,974,620	615,339	75,335	96,622,648
Book and Supplies	6,919,583	6,955,593	13,875,176	7,315,621	25,699	1,266	21,217,762
Services and Other Operating Expenditures	35,275,862	27,415,341	62,691,203	764,491	4,154,319	17,922,630	85,532,643
Capital Outlay	1,029,207	5,020,112	6,049,318	80,640	74,678,724	-	80,808,681
Other Outgo	1,227,213	735,512	1,962,725	-	-	87,761,603	89,724,328
Direct/Indirect Support Costs	(3,080,449)	1,707,810	(1,372,639)	1,372,639	-	-	-
Total Expenditures	233,527,381	138,278,496	371,805,877	23,719,356	80,847,092	105,916,527	582,288,853
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	44,002,945	(61,061,402)	(17,058,457)	(1,136,121)	(57,286,436)	(3,697,908)	(79,178,922)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	26,732,596	17,620,096	-	44,352,693
Interfund Transfers Out	(26,834,792)	-	(26,834,792)	(631,854)	(16,886,046)	-	(44,352,693)
Other Sources	-	-	-	-	125,000,000	1,775,443	126,775,443
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(57,141,664)	57,141,664	-	-	-	-	-
Total Other Financing Sources and Uses	(83,976,457)	57,141,664	(26,834,792)	26,100,742	125,734,050	1,775,443	126,775,443
NET CHANGE IN FUND BALANCE	(39,973,511)	(3,919,738)	(43,893,249)	24,964,621	68,447,614	(1,922,465)	47,596,521
BEGINNING FUND BALANCE JULY 1, 2016	49,204,682	23,263,118	72,467,799	17,991,712	85,104,078	103,681,895	279,245,485
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	49,204,682	23,263,118	72,467,799	17,991,712	85,104,078	103,681,895	279,245,485
ENDING FUND BALANCE JUNE 30, 2017	\$ 9,231,171	\$ 19,343,380	\$ 28,574,550	\$ 42,956,334	\$ 153,551,692	\$ 101,759,430	\$ 326,842,006

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	\$ 1,252,568	\$ 21,246	\$ 615,699	\$ -	\$ 25,897,303	\$ 27,786,817
Cash in Banks	-	-	73,968	-	-	73,968
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	14,700	-	-	14,700
Investments	6	-	-	-	10,129,244	10,129,250
Accounts Receivable	1,162	-	3,548,355	-	69,526	3,619,044
Due From Other Funds	567,741	1,062,716	13,513	-	3,522,100	5,166,070
Prepaid Expenditures	-	-	-	-	-	-
Stores Inventories	-	-	587,666	-	-	587,666
Total Assets	\$ 1,821,477	\$ 1,083,962	\$ 4,853,901	\$ -	\$ 39,618,173	\$ 47,377,513
LIABILITIES						
Accounts Payable	176,281	35,079	514,082	-	-	725,442
Due to Other Funds	-	922,100	2,600,000	-	-	3,522,100
Temporary Loans	-	-	-	-	-	-
Unearned Revenue	-	81,344	92,293	-	-	173,638
Other Liabilities	-	-	-	-	-	-
Total Liabilities	176,281	1,038,523	3,206,375	-	-	4,421,180
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	587,666	-	-	587,666
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	786,267	13	1,620,623	-	-	2,406,904
Committed Balances	-	-	-	-	7,000,000	7,000,000
Assigned Balances	858,928	45,426	26,902	-	-	931,256
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	-	(587,666)	-	32,618,173	32,030,508
Total Fund Balance	1,645,195	45,439	1,647,526	-	39,618,173	42,956,334
Total Liabilities and Fund Balance	\$ 1,821,477	\$ 1,083,962	\$ 4,853,901	\$ -	\$ 39,618,173	\$ 47,377,513

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	268,632	-	13,360,341	-	-	13,628,973
Other State Revenues	2,808,163	3,543,441	927,103	-	-	7,278,707
Other Local Revenues	347,296	45,426	1,062,942	-	219,890	1,675,555
Total Revenues	3,424,091	3,588,867	15,350,387	-	219,890	22,583,235
EXPENDITURES						
Certificated Salaries	1,369,687	1,176,318	-	-	-	2,546,005
Classified Salaries	717,982	1,023,257	5,924,103	-	-	7,665,341
Employee Benefits	609,826	889,926	2,474,867	-	-	3,974,620
Book and Supplies	79,451	84,842	7,151,328	-	-	7,315,621
Services and Other Operating Expenditures	239,001	79,127	446,362	-	-	764,491
Capital Outlay	51,147	-	29,492	-	-	80,640
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	242,923	289,971	839,746	-	-	1,372,639
Total Expenditures	3,310,017	3,543,441	16,865,898	-	-	23,719,356
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	114,075	45,426	(1,515,512)	-	219,890	(1,136,121)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	631,854	-	26,100,742	26,732,596
Interfund Transfers Out	-	-	-	-	(631,854)	(631,854)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	631,854	-	25,468,888	26,100,742
NET CHANGE IN FUND BALANCE	114,075	45,426	(883,657)	-	25,688,778	24,964,621
BEGINNING FUND BALANCE JULY 1, 2016	1,531,121	13	2,531,183	-	13,929,395	17,991,712
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	1,531,121	13	2,531,183	-	13,929,395	17,991,712
ENDING FUND BALANCE JUNE 30, 2017	\$ 1,645,195	\$ 45,439	\$ 1,647,526	\$ -	\$ 39,618,173	\$ 42,956,334

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

Schedule 5

CAPITAL PROJECTS FUNDS

ASSETS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
Cash in County Treasury	\$ 125,435,533	\$ 7,782,280	\$ -	\$ 7,114,859	\$ 140,332,672
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	5,466,250	-	-	-	5,466,250
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	20,240,233	1,196,018	-	-	21,436,251
Accounts Receivable	200,777	12,690	-	4,819	218,286
Due From Other Funds	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Stores Inventories	-	-	-	-	-
Total Assets	\$ 151,342,793	\$ 8,990,988	\$ -	\$ 7,119,678	\$ 167,453,459

LIABILITIES

Accounts Payable	13,406,372	95,919	-	399,476	13,901,767
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Liabilities	13,406,372	95,919	-	399,476	13,901,767

FUND BALANCE

Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Restricted Balances	137,936,421	8,895,069	-	6,720,202	153,551,692
Committed Balances	-	-	-	-	-
Assigned Balances	-	-	-	-	-
Economic Uncertainties	-	-	-	-	-
Undesignated Amount	-	(0)	-	(0)	-
Total Fund Balance	137,936,421	8,895,069	-	6,720,202	153,551,692
Total Liabilities and Fund Balance	\$ 151,342,793	\$ 8,990,988	\$ -	\$ 7,119,678	\$ 167,453,459

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	-	-	14,039,054	1,411,092	15,450,146
Other Local Revenues	1,088,379	3,728,862	105,402	3,187,866	8,110,510
Total Revenues	1,088,379	3,728,862	14,144,456	4,598,959	23,560,656
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,373,012	-	-	-	1,373,012
Employee Benefits	615,339	-	-	-	615,339
Book and Supplies	21,945	2,690	-	1,064	25,699
Services and Other Operating Expenditures	3,318,528	325,934	-	509,857	4,154,319
Capital Outlay	72,272,658	1,281,974	-	1,124,092	74,678,724
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	77,601,482	1,610,598	-	1,635,013	80,847,092
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(76,513,103)	2,118,265	14,144,456	2,963,946	(57,286,436)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	16,886,046	-	-	734,050	17,620,096
Interfund Transfers Out	-	-	(16,886,046)	-	(16,886,046)
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Use	141,886,046	-	(16,886,046)	734,050	125,734,050
NET CHANGE IN FUND BALANCE	65,372,944	2,118,265	(2,741,590)	3,697,996	68,447,614
BEGINNING FUND BALANCE JULY 1, 2016	72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
ENDING FUND BALANCE JUNE 30, 2017	\$ 137,936,421	\$ 8,895,069	\$ -	\$ 6,720,202	\$ 153,551,692

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	\$ 70,256,408	\$ -	\$ -	\$ 2,399,982	\$ 2,735,052	\$ 75,391,442
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	940,002	-	1,513	26,031,974	26,973,489
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	-	-	12,698	12,698
Accounts Receivable	56,387	-	-	1,980	1,552	59,920
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Other Current Assets	-	-	-	-	-	-
Total Assets	\$ 70,312,795	\$ 940,002	\$ -	\$ 2,403,475	\$ 28,781,276	\$ 102,437,548
LIABILITIES						
Accounts Payable	-	-	-	171,822	6,296	178,118
Due to Other Funds	-	-	-	-	-	-
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	-	-	-	671,822	6,296	678,119
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	70,312,795	940,002	-	-	-	71,252,797
Committed Balances	-	-	-	-	-	-
Assigned Balances	-	-	-	-	-	-
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	-	-	1,731,653	28,774,979	30,506,633
Total Fund Balance	70,312,795	940,002	-	1,731,653	28,774,979	101,759,429
Total Liabilities and Fund Balance	\$ 70,312,795	\$ 940,002	\$ -	\$ 2,403,475	\$ 28,781,276	\$ 102,437,548

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 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	3,681,275	-	-	-	-	3,681,275
Other State Revenues	614,129	-	-	-	-	614,129
Other Local Revenues	75,075,790	-	-	1,741,081	21,106,344	97,923,215
Total Revenues	79,371,194	-	-	1,741,081	21,106,344	102,218,619
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	155,693	-	155,693
Employee Benefits	-	-	-	75,335	-	75,335
Book and Supplies	-	-	-	1,266	-	1,266
Services and Other Operating Expenditures	-	-	-	2,240,610	15,682,020	17,922,630
Capital Outlay	-	-	-	-	-	-
Other Outgo	87,761,492	110	-	-	-	87,761,603
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	87,761,492	110	-	2,472,904	15,682,020	105,916,527
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	(8,390,298)	(110)	-	(731,823)	5,424,323	(3,697,908)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	1,775,443	-	-	-	-	1,775,443
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,775,443	-	-	-	-	1,775,443
NET CHANGE IN FUND BALANCE	(6,614,855)	(110)	-	(731,823)	5,424,323	(1,922,465)
BEGINNING FUND BALANCE JULY 1, 2016	76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
ENDING FUND BALANCE JUNE 30, 2017	\$ 70,312,795	\$ 940,002	\$ -	\$ 1,731,653	\$ 28,774,979	\$ 101,759,430

**2017-2018 UNAUDITED ACTUALS
STATE FORMS**

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	263,442,574.41	0.00	263,442,574.41	280,700,020.00	0.00	280,700,020.00	6.6%
2) Federal Revenue		8100-8299	13,906.80	21,593,952.87	21,607,859.67	0.00	19,829,951.00	19,829,951.00	-8.2%
3) Other State Revenue		8300-8599	9,525,659.94	38,298,530.00	47,824,189.94	13,193,077.00	28,347,064.00	41,540,141.00	-13.1%
4) Other Local Revenue		8600-8799	4,548,185.54	17,324,610.52	21,872,796.06	1,733,836.00	16,600,167.00	18,334,003.00	-16.2%
5) TOTAL, REVENUES			277,530,326.69	77,217,093.39	354,747,420.08	295,626,933.00	64,777,182.00	360,404,115.00	1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	99,367,038.02	40,200,705.04	139,567,743.06	103,658,432.00	39,137,777.00	142,796,209.00	2.3%
2) Classified Salaries		2000-2999	32,916,720.35	24,158,276.09	57,074,996.44	32,746,234.00	24,379,429.00	57,125,663.00	0.1%
3) Employee Benefits		3000-3999	59,872,207.50	32,085,147.56	91,957,355.06	64,702,247.00	29,112,203.00	93,814,450.00	2.0%
4) Books and Supplies		4000-4999	6,919,582.91	6,955,592.76	13,875,175.67	4,917,061.00	7,693,362.00	12,610,423.00	-9.1%
5) Services and Other Operating Expenditures		5000-5999	35,275,861.91	27,415,341.31	62,691,203.22	28,427,531.00	21,477,299.00	49,904,830.00	-20.4%
6) Capital Outlay		6000-6999	1,029,206.56	5,020,111.66	6,049,318.22	243,443.00	2,458,445.00	2,701,888.00	-55.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,213.28	735,511.65	1,962,724.93	1,367,463.00	1,219,901.00	2,587,364.00	31.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,080,449.25)	1,707,809.78	(1,372,639.47)	(2,284,873.00)	1,206,270.00	(1,078,603.00)	-21.4%
9) TOTAL, EXPENDITURES			233,527,381.28	138,278,495.85	371,805,877.13	233,777,538.00	126,684,686.00	360,462,224.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,002,945.41	(61,061,402.46)	(17,058,457.05)	61,849,395.00	(61,907,504.00)	(58,109.00)	-99.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,834,792.14	0.00	26,834,792.14	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	(57,141,664.39)	57,141,664.39	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(83,976,456.53)	57,141,664.39	(26,834,792.14)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,973,511.12)	(3,919,738.07)	(43,893,249.19)	3,540,186.00	(3,598,295.00)	(58,109.00)	-99.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
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)									
			49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
2) Ending Balance, June 30 (E + F1e)									
			9,231,170.57	19,343,379.69	28,574,550.26	12,771,356.57	15,745,084.69	28,516,441.26	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores									
		9712	243,168.19	0.00	243,168.19	230,000.00	0.00	230,000.00	-5.4%
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	19,343,379.69	19,343,379.69	0.00	15,745,084.69	15,745,084.69	-18.6%
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	424,715.00	0.00	424,715.00	424,715.00	0.00	424,715.00	0.0%
	0000	9780	424,715.00		424,715.00				
	0000	9780				424,715.00		424,715.00	
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	8,493,287.38	0.00	8,493,287.38	12,046,641.57	0.00	12,046,641.57	41.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,145,262.72	16,621,683.51	22,766,946.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	39,427.01	0.00	39,427.01				
c) in Revolving Cash Account		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent/Trustee		9135	130,248.83	0.00	130,248.83				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	10,121,133.03	0.00	10,121,133.03				
3) Accounts Receivable		9200	340,239.57	7,356.14	347,595.71				
4) Due from Grantor Government		9290	17,586,023.57	12,358,191.77	29,944,215.34				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	243,168.19	0.00	243,168.19				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			34,675,502.92	28,987,231.42	63,662,734.34				
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	25,211,700.35	6,480,240.46	31,691,940.81				
2) Due to Grantor Governments		9590	232,632.00	536,580.82	769,212.82				
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	2,627,030.45	2,627,030.45				
6) TOTAL, LIABILITIES			25,444,332.35	9,643,851.73	35,088,184.08				
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	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			9,231,170.57	19,343,379.69	28,574,550.26				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	142,904,718.00	0.00	142,904,718.00	170,799,192.00	0.00	170,799,192.00	19.5%
Education Protection Account State Aid - Current Year		8012	37,379,277.00	0.00	37,379,277.00	34,537,813.00	0.00	34,537,813.00	-7.6%
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	621,218.78	0.00	621,218.78	606,539.00	0.00	606,539.00	-2.4%
Timber Yield Tax		8022	27.10	0.00	27.10	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	3,744.23	0.00	3,744.23	3,732.00	0.00	3,732.00	-0.3%
County & District Taxes Secured Roll Taxes		8041	65,560,621.00	0.00	65,560,621.00	65,659,508.00	0.00	65,659,508.00	0.2%
Unsecured Roll Taxes		8042	2,449,695.50	0.00	2,449,695.50	2,495,616.00	0.00	2,495,616.00	1.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,711,648.80	0.00	3,711,648.80	3,502,497.00	0.00	3,502,497.00	-5.6%
Education Revenue Augmentation Fund (ERAF)		8045	14,487,061.00	0.00	14,487,061.00	13,156,483.00	0.00	13,156,483.00	-9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,095,259.00	0.00	11,095,259.00	4,502,749.00	0.00	4,502,749.00	-59.4%
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			278,213,270.41	0.00	278,213,270.41	295,264,129.00	0.00	295,264,129.00	6.1%
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	(14,770,696.00)	0.00	(14,770,696.00)	(14,564,109.00)	0.00	(14,564,109.00)	-1.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			263,442,574.41	0.00	263,442,574.41	280,700,020.00	0.00	280,700,020.00	6.6%
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	5,445,995.00	5,445,995.00	0.00	6,251,007.00	6,251,007.00	14.8%
Special Education Discretionary Grants		8182	0.00	1,554,752.00	1,554,752.00	0.00	749,157.00	749,157.00	-51.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		9,886,038.64	9,886,038.64		8,142,124.00	8,142,124.00	-17.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,680,287.60	1,680,287.60		1,014,828.00	1,014,828.00	-39.6%
Title III, Part A, Immigrant Education Program	4201	8290		141,896.95	141,896.95		142,854.00	142,854.00	0.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,151,690.39	1,151,690.39		1,912,637.00	1,912,637.00	66.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		213,913.60	213,913.60		197,860.00	197,860.00	-7.5%
Career and Technical Education	3500-3599	8290		224,278.34	224,278.34		220,891.00	220,891.00	-1.5%
All Other Federal Revenue	All Other	8290	13,906.80	1,295,100.35	1,309,007.15	0.00	1,198,593.00	1,198,593.00	-8.4%
TOTAL, FEDERAL REVENUE			13,906.80	21,593,952.87	21,607,859.67	0.00	19,829,951.00	19,829,951.00	-8.2%
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		17,316,382.00	17,316,382.00		17,374,493.00	17,374,493.00	0.3%
Prior Years	6500	8319		188,121.78	188,121.78		0.00	0.00	-100.0%
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	5,021,779.00	0.00	5,021,779.00	8,993,226.00	0.00	8,993,226.00	79.1%
Lottery - Unrestricted and Instructional Materials		8560	4,384,313.76	1,693,988.00	6,078,301.76	3,959,384.00	1,301,715.00	5,261,099.00	-13.4%
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		3,711,260.83	3,711,260.83		3,711,261.00	3,711,261.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
 General Fund
 Unrestricted and Restricted
 Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		3,249,559.00	3,249,559.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,529,788.23	2,529,788.23		1,548,096.00	1,548,096.00	-38.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	119,567.18	9,609,430.16	9,728,997.34	240,467.00	4,411,499.00	4,651,966.00	-52.2%
TOTAL, OTHER STATE REVENUE			9,525,659.94	38,298,530.00	47,824,189.94	13,193,077.00	28,347,064.00	41,540,141.00	-13.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,650,041.47	9,650,041.47	0.00	9,718,500.00	9,718,500.00	0.7%
Other		8622	0.00	5,557,307.83	5,557,307.83	0.00	5,616,576.00	5,616,576.00	1.1%
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	734,721.95	64,914.00	799,635.95	433,836.00	0.00	433,836.00	-45.7%
Interest		8660	1,212,677.06	0.00	1,212,677.06	100,000.00	0.00	100,000.00	-91.8%
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	187,932.17	187,932.17	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	14,997.90	14,997.90	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	2,600,786.53	1,849,417.15	4,450,203.68	1,200,000.00	1,265,091.00	2,465,091.00	-44.6%
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			4,548,185.54	17,324,610.52	21,872,796.06	1,733,836.00	16,600,167.00	18,334,003.00	-16.2%
TOTAL, REVENUES			277,530,326.69	77,217,093.39	354,747,420.08	295,626,933.00	64,777,182.00	360,404,115.00	1.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,376,179.73	27,737,561.33	109,113,741.06	86,226,445.00	26,356,392.00	112,582,837.00	3.2%
Certificated Pupil Support Salaries		1200	3,242,355.88	6,470,223.79	9,712,579.67	3,052,673.00	6,502,160.00	9,554,833.00	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,399,262.23	2,668,605.95	15,067,868.18	12,149,741.00	2,562,075.00	14,711,816.00	-2.4%
Other Certificated Salaries		1900	2,349,240.18	3,324,313.97	5,673,554.15	2,229,573.00	3,717,150.00	5,946,723.00	4.8%
TOTAL, CERTIFICATED SALARIES			99,367,038.02	40,200,705.04	139,567,743.06	103,658,432.00	39,137,777.00	142,796,209.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,248,930.19	13,406,373.46	15,655,303.65	2,552,812.00	13,144,569.00	15,697,381.00	0.3%
Classified Support Salaries		2200	11,541,754.94	5,977,827.75	17,519,582.69	10,480,494.00	7,002,648.00	17,483,142.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,503,434.75	639,190.96	4,142,625.71	3,435,161.00	705,671.00	4,140,832.00	0.0%
Clerical, Technical and Office Salaries		2400	11,946,472.79	2,289,840.13	14,236,312.92	13,601,698.00	2,296,951.00	15,898,649.00	11.7%
Other Classified Salaries		2900	3,676,127.68	1,845,043.79	5,521,171.47	2,676,069.00	1,229,590.00	3,905,659.00	-29.3%
TOTAL, CLASSIFIED SALARIES			32,916,720.35	24,158,276.09	57,074,996.44	32,746,234.00	24,379,429.00	57,125,663.00	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,862,854.51	10,626,557.16	24,489,411.67	16,758,229.00	5,788,361.00	22,546,590.00	-7.9%
PERS		3201-3202	4,486,008.73	3,283,361.41	7,769,370.14	5,971,011.00	4,603,101.00	10,574,112.00	36.1%
OASDI/Medicare/Alternative		3301-3302	3,793,637.17	2,311,086.54	6,104,723.71	4,012,535.00	2,465,079.00	6,477,614.00	6.1%
Health and Welfare Benefits		3401-3402	19,855,125.68	8,296,441.85	28,151,567.53	20,323,879.00	8,718,103.00	29,041,982.00	3.2%
Unemployment Insurance		3501-3502	66,453.55	208,610.59	275,064.14	68,925.00	31,839.00	100,764.00	-63.4%
Workers' Compensation		3601-3602	3,822,515.99	1,846,684.50	5,669,200.49	3,957,524.00	1,819,342.00	5,776,866.00	1.9%
OPEB, Allocated		3701-3702	13,366,969.91	5,229,258.01	18,596,227.92	12,988,402.00	5,399,167.00	18,387,569.00	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	618,641.96	283,147.50	901,789.46	621,742.00	287,211.00	908,953.00	0.8%
TOTAL, EMPLOYEE BENEFITS			59,872,207.50	32,085,147.56	91,957,355.06	64,702,247.00	29,112,203.00	93,814,450.00	2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	315,239.51	2,638,806.27	2,954,045.78	0.00	3,174,259.00	3,174,259.00	7.5%
Books and Other Reference Materials		4200	421,832.94	(27,794.32)	394,038.62	205,000.00	28,500.00	233,500.00	-40.7%
Materials and Supplies		4300	3,685,196.91	3,499,678.39	7,184,875.30	3,588,261.00	4,215,086.00	7,803,347.00	8.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,497,313.55	822,223.35	3,319,536.90	1,123,800.00	275,517.00	1,399,317.00	-57.8%
Food		4700	0.00	22,679.07	22,679.07	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,919,582.91	6,955,592.76	13,875,175.67	4,917,061.00	7,693,362.00	12,610,423.00	-9.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,683,711.41	4,410,195.83	7,093,907.24	3,285,097.00	5,128,264.00	8,413,361.00	18.6%
Travel and Conferences		5200	488,902.46	837,933.99	1,326,836.45	448,358.00	659,158.00	1,107,516.00	-16.5%
Dues and Memberships		5300	67,052.09	82,001.11	149,053.20	70,200.00	71,500.00	141,700.00	-4.9%
Insurance		5400 - 5450	1,615,621.59	0.00	1,615,621.59	2,000,000.00	0.00	2,000,000.00	23.8%
Operations and Housekeeping Services		5500	6,467,227.78	0.00	6,467,227.78	5,188,160.00	0.00	5,188,160.00	-19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	823,311.08	2,492,274.40	3,315,585.48	978,062.00	2,693,152.00	3,671,214.00	10.7%
Transfers of Direct Costs		5710	(18,132.00)	18,132.00	0.00	(4,700,000.00)	4,700,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,774.81	56,651.90	127,426.71	77,991.00	10,692.00	88,683.00	-30.4%
Professional/Consulting Services and Operating Expenditures		5800	22,336,918.39	19,501,575.45	41,838,493.84	19,476,589.00	8,169,233.00	27,645,822.00	-33.9%
Communications		5900	740,474.30	16,576.63	757,050.93	1,603,074.00	45,300.00	1,648,374.00	117.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,275,861.91	27,415,341.31	62,691,203.22	28,427,531.00	21,477,299.00	49,904,830.00	-20.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	376,521.64	376,521.64	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	732,729.71	4,003,526.04	4,736,255.75	0.00	2,323,445.00	2,323,445.00	-50.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	296,476.85	640,063.98	936,540.83	243,443.00	135,000.00	378,443.00	-59.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,029,206.56	5,020,111.66	6,049,318.22	243,443.00	2,458,445.00	2,701,888.00	-55.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	60,546.00	0.00	60,546.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	735,511.65	735,511.65	0.00	1,219,901.00	1,219,901.00	65.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	416,667.28	0.00	416,667.28	397,463.00	0.00	397,463.00	-4.6%
Other Debt Service - Principal		7439	750,000.00	0.00	750,000.00	970,000.00	0.00	970,000.00	29.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,213.28	735,511.65	1,962,724.93	1,367,463.00	1,219,901.00	2,587,364.00	31.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,707,809.78)	1,707,809.78	0.00	(1,206,270.00)	1,206,270.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,372,639.47)	0.00	(1,372,639.47)	(1,078,603.00)	0.00	(1,078,603.00)	-21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,080,449.25)	1,707,809.78	(1,372,639.47)	(2,284,873.00)	1,206,270.00	(1,078,603.00)	-21.4%
TOTAL, EXPENDITURES			233,527,381.28	138,278,495.85	371,805,877.13	233,777,538.00	126,684,686.00	360,462,224.00	-3.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	26,100,742.00	0.00	26,100,742.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	734,050.14	0.00	734,050.14	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,834,792.14	0.00	26,834,792.14	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 Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(57,141,664.39)	57,141,664.39	0.00	(58,309,209.00)	58,309,209.00	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			(57,141,664.39)	57,141,664.39	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(83,976,456.53)	57,141,664.39	(26,834,792.14)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	263,442,574.41	0.00	263,442,574.41	280,700,020.00	0.00	280,700,020.00	6.6%
2) Federal Revenue		8100-8299	13,906.80	21,593,952.87	21,607,859.67	0.00	19,829,951.00	19,829,951.00	-8.2%
3) Other State Revenue		8300-8599	9,525,659.94	38,298,530.00	47,824,189.94	13,193,077.00	28,347,064.00	41,540,141.00	-13.1%
4) Other Local Revenue		8600-8799	4,548,185.54	17,324,610.52	21,872,796.06	1,733,836.00	16,600,167.00	18,334,003.00	-16.2%
5) TOTAL, REVENUES			277,530,326.69	77,217,093.39	354,747,420.08	295,626,933.00	64,777,182.00	360,404,115.00	1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		129,064,461.42	71,371,843.17	200,436,304.59	133,387,894.00	66,004,572.00	199,392,466.00	-0.5%
2) Instruction - Related Services	2000-2999		35,611,640.57	19,448,320.37	55,059,960.94	37,266,722.00	16,285,729.00	53,552,451.00	-2.7%
3) Pupil Services	3000-3999		19,735,044.98	19,737,810.96	39,472,855.94	17,698,604.00	18,315,556.00	36,014,160.00	-8.8%
4) Ancillary Services	4000-4999		971,167.04	5,579,000.59	6,550,167.63	812,200.00	4,903,285.00	5,715,485.00	-12.7%
5) Community Services	5000-5999		228,160.07	247,008.90	475,168.97	36,000.00	139,920.00	175,920.00	-63.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		23,487,203.68	2,575,332.75	26,062,536.43	23,583,778.00	1,293,726.00	24,877,504.00	-4.5%
8) Plant Services	8000-8999		23,202,490.24	18,583,667.46	41,786,157.70	19,624,877.00	18,521,997.00	38,146,874.00	-8.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,227,213.28	735,511.65	1,962,724.93	1,367,463.00	1,219,901.00	2,587,364.00	31.8%
10) TOTAL, EXPENDITURES			233,527,381.28	138,278,495.85	371,805,877.13	233,777,538.00	126,684,686.00	360,462,224.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			44,002,945.41	(61,061,402.46)	(17,058,457.05)	61,849,395.00	(61,907,504.00)	(58,109.00)	-99.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,834,792.14	0.00	26,834,792.14	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	(57,141,664.39)	57,141,664.39	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(83,976,456.53)	57,141,664.39	(26,834,792.14)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,973,511.12)	(3,919,738.07)	(43,893,249.19)	3,540,186.00	(3,598,295.00)	(58,109.00)	-99.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
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)			49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,204,681.69	23,263,117.76	72,467,799.45	9,231,170.57	19,343,379.69	28,574,550.26	-60.6%
2) Ending Balance, June 30 (E + F1e)			9,231,170.57	19,343,379.69	28,574,550.26	12,771,356.57	15,745,084.69	28,516,441.26	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	243,168.19	0.00	243,168.19	230,000.00	0.00	230,000.00	-5.4%
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	19,343,379.69	19,343,379.69	0.00	15,745,084.69	15,745,084.69	-18.6%
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	424,715.00	0.00	424,715.00	424,715.00	0.00	424,715.00	0.0%
Attendance Audit (Middle College High)	0000	9780	424,715.00		424,715.00				
Attendance Audit (Middle College High)	0000	9780				424,715.00		424,715.00	
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	8,493,287.38	0.00	8,493,287.38	12,046,641.57	0.00	12,046,641.57	41.8%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	1,533,788.81	1,533,788.81
6230	California Clean Energy Jobs Act	2,065,982.45	699,949.45
6264	Educator Effectiveness (15-16)	9,593.77	9,593.77
6300	Lottery: Instructional Materials	2,167,769.24	469,484.24
6382	California Career Pathways Trust (16-17)	3.00	3.00
6512	Special Ed: Mental Health Services	3,404,245.18	3,407,939.18
7085	Learning Communities for School Success Program	343,103.76	343,103.76
7338	College Readiness Block Grant	738,039.21	738,039.21
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	54,055.27	54,055.27
9010	Other Restricted Local	9,026,799.00	8,489,128.00
Total, Restricted Balance		19,343,379.69	15,745,084.69

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,632.00	268,632.00	0.0%
3) Other State Revenue		8300-8599	2,808,163.00	3,053,907.00	8.8%
4) Other Local Revenue		8600-8799	347,296.33	344,616.00	-0.8%
5) TOTAL, REVENUES			3,424,091.33	3,667,155.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,369,687.26	1,431,948.00	4.5%
2) Classified Salaries		2000-2999	717,981.70	879,511.00	22.5%
3) Employee Benefits		3000-3999	609,826.04	825,080.00	35.3%
4) Books and Supplies		4000-4999	79,450.63	189,428.00	138.4%
5) Services and Other Operating Expenditures		5000-5999	239,001.04	183,249.00	-23.3%
6) Capital Outlay		6000-6999	51,147.19	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	242,922.97	157,939.00	-35.0%
9) TOTAL, EXPENDITURES			3,310,016.83	3,667,155.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			114,074.50	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,074.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,120.56	1,645,195.06	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,120.56	1,645,195.06	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,120.56	1,645,195.06	7.5%
2) Ending Balance, June 30 (E + F1e)			1,645,195.06	1,645,195.06	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	786,267.00	786,267.00	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	858,928.06	858,928.06	0.0%
Unassigned/Unappropriated	0000	9780	858,928.06		
Unassigned/Unappropriated	0000	9780		858,928.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,252,567.89		
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	5.71		
3) Accounts Receivable		9200	1,161.87		
4) Due from Grantor Government		9290	567,741.07		
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			1,821,476.54		
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	176,281.48		
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			176,281.48		
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)			1,645,195.06		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	268,632.00	268,632.00	0.0%
TOTAL, FEDERAL REVENUE			268,632.00	268,632.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,766,170.00	3,053,907.00	10.4%
All Other State Revenue	All Other	8590	41,993.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,808,163.00	3,053,907.00	8.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,941.98	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	216,354.35	262,811.00	21.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	111,000.00	81,805.00	-26.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			347,296.33	344,616.00	-0.8%
TOTAL, REVENUES			3,424,091.33	3,667,155.00	7.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,143,873.63	1,111,629.00	-2.8%
Certificated Pupil Support Salaries		1200	7,632.36	80,279.00	951.8%
Certificated Supervisors' and Administrators' Salaries		1300	170,252.47	119,781.00	-29.6%
Other Certificated Salaries		1900	47,928.80	120,259.00	150.9%
TOTAL, CERTIFICATED SALARIES			1,369,687.26	1,431,948.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	78,503.71	144,441.00	84.0%
Classified Support Salaries		2200	154,692.64	114,352.00	-26.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	316,737.18	363,768.00	14.8%
Other Classified Salaries		2900	168,048.17	256,950.00	52.9%
TOTAL, CLASSIFIED SALARIES			717,981.70	879,511.00	22.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	175,023.88	233,120.00	33.2%
PERS		3201-3202	73,193.97	159,842.00	118.4%
OASDI/Medicare/Alternative		3301-3302	70,910.80	88,323.00	24.6%
Health and Welfare Benefits		3401-3402	155,358.74	185,195.00	19.2%
Unemployment Insurance		3501-3502	1,065.05	1,156.00	8.5%
Workers' Compensation		3601-3602	60,048.62	66,244.00	10.3%
OPEB, Allocated		3701-3702	70,566.26	87,600.00	24.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,658.72	3,600.00	-1.6%
TOTAL, EMPLOYEE BENEFITS			609,826.04	825,080.00	35.3%
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	79,450.63	189,428.00	138.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,450.63	189,428.00	138.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,100.90	7,000.00	-42.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	14,464.63	35,500.00	145.4%
Operations and Housekeeping Services		5500	41,564.24	46,500.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,890.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	268.75	500.00	86.0%
Professional/Consulting Services and Operating Expenditures		5800	101,626.44	66,249.00	-34.8%
Communications		5900	19,086.08	27,500.00	44.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,001.04	183,249.00	-23.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	44,460.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,687.19	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,147.19	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		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	242,922.97	157,939.00	-35.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			242,922.97	157,939.00	-35.0%
TOTAL, EXPENDITURES			3,310,016.83	3,667,155.00	10.8%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,632.00	268,632.00	0.0%
3) Other State Revenue		8300-8599	2,808,163.00	3,053,907.00	8.8%
4) Other Local Revenue		8600-8799	347,296.33	344,616.00	-0.8%
5) TOTAL, REVENUES			3,424,091.33	3,667,155.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,577,654.51	1,753,854.00	11.2%
2) Instruction - Related Services	2000-2999		1,096,755.48	1,374,475.00	25.3%
3) Pupil Services	3000-3999		10,884.48	120,795.00	1009.8%
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		242,922.97	157,939.00	-35.0%
8) Plant Services	8000-8999		381,799.39	260,092.00	-31.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,310,016.83	3,667,155.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,074.50	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,074.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,120.56	1,645,195.06	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,120.56	1,645,195.06	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,120.56	1,645,195.06	7.5%
2) Ending Balance, June 30 (E + F1e)			1,645,195.06	1,645,195.06	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	786,267.00	786,267.00	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	858,928.06	858,928.06	0.0%
Unassigned/Unappropriated	0000	9780	858,928.06		
Unassigned/Unappropriated	0000	9780		858,928.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	735,355.13	735,355.13
9010	Other Restricted Local	50,911.87	50,911.87
Total, Restricted Balance		<u>786,267.00</u>	<u>786,267.00</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	400,000.00	New
3) Other State Revenue		8300-8599	3,543,440.79	3,700,615.00	4.4%
4) Other Local Revenue		8600-8799	45,426.04	35,000.00	-23.0%
5) TOTAL, REVENUES			3,588,866.83	4,135,615.00	15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,176,317.50	1,236,070.00	5.1%
2) Classified Salaries		2000-2999	1,023,256.70	1,296,076.00	26.7%
3) Employee Benefits		3000-3999	889,926.35	1,047,540.00	17.7%
4) Books and Supplies		4000-4999	84,842.28	419,882.00	394.9%
5) Services and Other Operating Expenditures		5000-5999	79,127.30	10,000.00	-87.4%
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	289,970.66	126,047.00	-56.5%
9) TOTAL, EXPENDITURES			3,543,440.79	4,135,615.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			45,426.04	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,426.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13.45	45,439.49	337740.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13.45	45,439.49	337740.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13.45	45,439.49	337740.1%
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					
		9740	13.45	13.45	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	45,426.04	45,426.04	0.0%
	0000	9780	45,426.04		
	0000	9780		45,426.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,246.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,062,715.79		
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			1,083,962.26		
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	35,078.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	922,099.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	81,344.22		
6) TOTAL, LIABILITIES			1,038,522.77		
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)			45,439.49		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	400,000.00	New
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	400,000.00	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	3,490,529.79	3,700,615.00	6.0%
All Other State Revenue	All Other	8590	52,911.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,543,440.79	3,700,615.00	4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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	45,426.04	35,000.00	-23.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,426.04	35,000.00	-23.0%
TOTAL, REVENUES			3,588,866.83	4,135,615.00	15.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,028,218.69	1,064,915.00	3.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,940.29	87,199.00	0.3%
Other Certificated Salaries		1900	61,158.52	83,956.00	37.3%
TOTAL, CERTIFICATED SALARIES			1,176,317.50	1,236,070.00	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	752,211.90	853,848.00	13.5%
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	218,052.60	193,548.00	-11.2%
Other Classified Salaries		2900	52,992.20	248,680.00	369.3%
TOTAL, CLASSIFIED SALARIES			1,023,256.70	1,296,076.00	26.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	220,530.51	201,380.00	-8.7%
PERS		3201-3202	136,256.23	229,553.00	68.5%
OASDI/Medicare/Alternative		3301-3302	93,884.41	114,961.00	22.4%
Health and Welfare Benefits		3401-3402	206,465.97	247,644.00	19.9%
Unemployment Insurance		3501-3502	1,104.46	1,246.00	12.8%
Workers' Compensation		3601-3602	63,244.84	71,646.00	13.3%
OPEB, Allocated		3701-3702	160,639.93	173,010.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,800.00	8,100.00	3.8%
TOTAL, EMPLOYEE BENEFITS			889,926.35	1,047,540.00	17.7%
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	84,842.28	419,882.00	394.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,842.28	419,882.00	394.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,818.06	0.00	-100.0%
Dues and Memberships		5300	750.00	0.00	-100.0%
Insurance		5400-5450	14,429.03	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	6,977.38	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	42,152.83	10,000.00	-76.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,127.30	10,000.00	-87.4%
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	289,970.66	126,047.00	-56.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			289,970.66	126,047.00	-56.5%
TOTAL, EXPENDITURES			3,543,440.79	4,135,615.00	16.7%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	400,000.00	New
3) Other State Revenue		8300-8599	3,543,440.79	3,700,615.00	4.4%
4) Other Local Revenue		8600-8799	45,426.04	35,000.00	-23.0%
5) TOTAL, REVENUES			3,588,866.83	4,135,615.00	15.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,585,734.44	3,118,443.00	20.6%
2) Instruction - Related Services	2000-2999		590,277.12	812,448.00	37.6%
3) Pupil Services	3000-3999		59,673.83	78,677.00	31.8%
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		289,970.66	126,047.00	-56.5%
8) Plant Services	8000-8999		17,784.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,543,440.79	4,135,615.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,426.04	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,426.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.45	45,439.49	337740.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.45	45,439.49	337740.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.45	45,439.49	337740.1%
2) Ending Balance, June 30 (E + F1e)			45,439.49	45,439.49	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	13.45	13.45	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	45,426.04	45,426.04	0.0%
Unassigned/Unappropriated	0000	9780	45,426.04		
Unassigned/Unappropriated	0000	9780		45,426.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	13.45	13.45
Total, Restricted Balance		13.45	13.45

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,380,341.47	13,817,665.00	3.4%
3) Other State Revenue		8300-8599	927,103.35	951,313.00	2.6%
4) Other Local Revenue		8600-8799	1,062,942.00	1,277,495.00	20.2%
5) TOTAL, REVENUES			15,350,386.82	16,046,473.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,924,102.66	5,922,338.00	0.0%
3) Employee Benefits		3000-3999	2,474,867.24	3,064,670.00	23.8%
4) Books and Supplies		4000-4999	7,151,327.92	5,570,289.00	-22.1%
5) Services and Other Operating Expenditures		5000-5999	446,362.37	445,559.00	-0.2%
6) Capital Outlay		6000-6999	29,492.43	250,000.00	747.7%
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	839,745.84	794,617.00	-5.4%
9) TOTAL, EXPENDITURES			16,865,898.46	16,047,473.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,515,511.64)	(1,000.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	631,854.37	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			631,854.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(883,657.27)	(1,000.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,531,182.80	1,647,525.53	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,531,182.80	1,647,525.53	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,531,182.80	1,647,525.53	-34.9%
2) Ending Balance, June 30 (E + F1e)			1,647,525.53	1,646,525.53	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	587,665.60	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	1,620,623.18	1,620,623.18	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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780	26,902.35		
Unassigned/Unappropriated	0000	9780		26,902.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(587,665.60)	(1,000.00)	-99.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	615,699.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73,967.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,700.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,548,355.23		
4) Due from Grantor Government		9290	13,513.10		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	587,665.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,853,900.82		
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	514,081.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,600,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	92,293.30		
6) TOTAL, LIABILITIES			3,206,375.29		
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)			1,647,525.53		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,757,509.32	10,872,885.00	1.1%
Donated Food Commodities		8221	2,602,832.15	2,844,780.00	9.3%
All Other Federal Revenue		8290	0.00	100,000.00	New
TOTAL, FEDERAL REVENUE			13,360,341.47	13,817,665.00	3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	927,103.35	951,313.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			927,103.35	951,313.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,072,578.81	1,267,295.00	18.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(15,853.81)	5,000.00	-131.5%
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	6,217.00	5,200.00	-16.4%
TOTAL, OTHER LOCAL REVENUE			1,062,942.00	1,277,495.00	20.2%
TOTAL, REVENUES			15,350,386.82	16,046,473.00	4.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,375,555.93	5,333,762.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	225,459.18	306,878.00	36.1%
Clerical, Technical and Office Salaries		2400	323,087.55	281,698.00	-12.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,924,102.66	5,922,338.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	645,643.41	1,080,305.00	67.3%
OASDI/Medicare/Alternative		3301-3302	443,764.54	456,590.00	2.9%
Health and Welfare Benefits		3401-3402	703,494.72	804,127.00	14.3%
Unemployment Insurance		3501-3502	2,988.28	2,975.00	-0.4%
Workers' Compensation		3601-3602	171,572.20	170,773.00	-0.5%
OPEB, Allocated		3701-3702	452,804.09	503,700.00	11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,600.00	46,200.00	-15.4%
TOTAL, EMPLOYEE BENEFITS			2,474,867.24	3,064,670.00	23.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	308,079.91	243,000.00	-21.1%
Noncapitalized Equipment		4400	23,573.01	20,000.00	-15.2%
Food		4700	6,819,675.00	5,307,289.00	-22.2%
TOTAL, BOOKS AND SUPPLIES			7,151,327.92	5,570,289.00	-22.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,968.31	22,501.00	-40.7%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	75,837.75	78,000.00	2.9%
Operations and Housekeeping Services		5500	232,830.24	197,000.00	-15.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,228.33	180,000.00	-16.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(242,865.89)	(90,183.00)	-62.9%
Professional/Consulting Services and Operating Expenditures		5800	128,330.33	57,791.00	-55.0%
Communications		5900	33.30	300.00	800.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,362.37	445,559.00	-0.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,492.43	250,000.00	747.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,492.43	250,000.00	747.7%
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	839,745.84	794,617.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			839,745.84	794,617.00	-5.4%
TOTAL EXPENDITURES			16,865,898.46	16,047,473.00	-4.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	631,854.37	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			631,854.37	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)			631,854.37	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,360,341.47	13,817,665.00	3.4%
3) Other State Revenue		8300-8599	927,103.35	951,313.00	2.6%
4) Other Local Revenue		8600-8799	1,062,942.00	1,277,495.00	20.2%
5) TOTAL, REVENUES			15,350,386.82	16,046,473.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,793,322.38	15,055,856.00	-4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		839,745.84	794,617.00	-5.4%
8) Plant Services	8000-8999		232,830.24	197,000.00	-15.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,865,898.46	16,047,473.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,515,511.64)	(1,000.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	631,854.37	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			631,854.37	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(883,657.27)	(1,000.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,531,182.80	1,647,525.53	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,531,182.80	1,647,525.53	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,531,182.80	1,647,525.53	-34.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	587,665.60	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	1,620,623.18	1,620,623.18	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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780	26,902.35		
Unassigned/Unappropriated	0000	9780		26,902.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(587,665.60)	(1,000.00)	-99.8%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5330	Child Nutrition: Summer Food Service Program Operations	1,606,386.66	1,606,386.66
9010	Other Restricted Local	14,236.52	14,236.52
Total, Restricted Balance		1,620,623.18	1,620,623.18

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,890.46	0.00	-100.0%
5) TOTAL, REVENUES			219,890.46	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)			219,890.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,100,742.00	0.00	-100.0%
b) Transfers Out		7600-7629	631,854.37	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			25,468,887.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,688,778.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,929,395.40	39,618,173.49	184.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,929,395.40	39,618,173.49	184.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,929,395.40	39,618,173.49	184.4%
2) Ending Balance, June 30 (E + F1e)			39,618,173.49	39,618,173.49	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	7,000,000.00	7,000,000.00	0.0%
Tech Replacement (Board Approved)	0000	9760	7,000,000.00		
Tech Replacement (Board Approved)	0000	9760		7,000,000.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	32,618,173.49	32,618,173.49	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,897,303.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	10,129,244.30		
3) Accounts Receivable		9200	69,526.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,522,099.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			39,618,173.49		
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)			39,618,173.49		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	219,890.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,890.46	0.00	-100.0%
TOTAL, REVENUES			219,890.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	26,100,742.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,100,742.00	0.00	-100.0%
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	631,854.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			631,854.37	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)			25,468,887.63	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,890.46	0.00	-100.0%
5) TOTAL, REVENUES			219,890.46	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)			219,890.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,100,742.00	0.00	-100.0%
b) Transfers Out		7600-7629	631,854.37	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			25,468,887.63	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,688,778.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,929,395.40	39,618,173.49	184.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,929,395.40	39,618,173.49	184.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,929,395.40	39,618,173.49	184.4%
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	7,000,000.00	7,000,000.00	0.0%
Tech Replacement (Board Approved)	0000	9760	7,000,000.00		
Tech Replacement (Board Approved)	0000	9760		7,000,000.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	32,618,173.49	32,618,173.49	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,088,379.20	525,000.00	-51.8%
5) TOTAL, REVENUES			1,088,379.20	525,000.00	-51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,373,011.56	1,523,250.00	10.9%
3) Employee Benefits		3000-3999	615,339.00	767,923.00	24.8%
4) Books and Supplies		4000-4999	21,945.21	2,257,206.00	10185.6%
5) Services and Other Operating Expenditures		5000-5999	3,318,528.13	4,728,038.00	42.5%
6) Capital Outlay		6000-6999	72,272,657.82	82,628,388.00	14.3%
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			77,601,481.72	91,904,805.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,513,102.52)	(91,379,805.00)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,886,046.23	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			141,886,046.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,372,943.71	(91,379,805.00)	-239.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,563,477.37	137,936,421.08	90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,563,477.37	137,936,421.08	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,563,477.37	137,936,421.08	90.1%
2) Ending Balance, June 30 (E + F1e)			137,936,421.08	46,556,616.08	-66.2%
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	137,936,421.08	46,556,616.08	-66.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	125,435,532.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,466,249.88		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	20,240,233.05		
3) Accounts Receivable		9200	200,777.23		
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			151,342,793.06		
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	13,406,371.98		
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			13,406,371.98		
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)			137,936,421.08		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,063,331.76	525,000.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,047.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,088,379.20	525,000.00	-51.8%
TOTAL, REVENUES			1,088,379.20	525,000.00	-51.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	890,388.60	1,092,439.00	22.7%
Clerical, Technical and Office Salaries		2400	482,622.96	430,811.00	-10.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,373,011.56	1,523,250.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,108.00	New
PERS		3201-3202	209,706.65	274,119.00	30.7%
OASDI/Medicare/Alternative		3301-3302	92,698.85	116,133.00	25.3%
Health and Welfare Benefits		3401-3402	175,803.43	215,573.00	22.6%
Unemployment Insurance		3501-3502	691.13	766.00	10.8%
Workers' Compensation		3601-3602	39,701.59	43,879.00	10.5%
OPEB, Allocated		3701-3702	87,647.35	104,025.00	18.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,090.00	10,320.00	13.5%
TOTAL, EMPLOYEE BENEFITS			615,339.00	767,923.00	24.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,597.21	984,618.00	5832.4%
Noncapitalized Equipment		4400	5,348.00	1,272,588.00	23695.6%
TOTAL, BOOKS AND SUPPLIES			21,945.21	2,257,206.00	10185.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,403.56	6,000.00	327.5%
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	724,889.81	1,673,581.00	130.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,591,776.89	3,047,457.00	17.6%
Communications		5900	457.87	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,318,528.13	4,728,038.00	42.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	278,889.25	1,812,103.00	549.8%
Buildings and Improvements of Buildings		6200	71,889,215.81	80,706,569.00	12.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	104,552.76	109,716.00	4.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,272,657.82	82,628,388.00	14.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			77,601,481.72	91,904,805.00	18.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,886,046.23	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,886,046.23	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	125,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			125,000,000.00	0.00	-100.0%
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)			141,886,046.23	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,088,379.20	525,000.00	-51.8%
5) TOTAL, REVENUES			1,088,379.20	525,000.00	-51.8%
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		77,095,932.12	91,904,805.00	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	505,549.60	0.00	-100.0%
10) TOTAL, EXPENDITURES			77,601,481.72	91,904,805.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,513,102.52)	(91,379,805.00)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,886,046.23	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			141,886,046.23	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,372,943.71	(91,379,805.00)	-239.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,563,477.37	137,936,421.08	90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,563,477.37	137,936,421.08	90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,563,477.37	137,936,421.08	90.1%
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					
		9740	137,936,421.08	46,556,616.08	-66.2%
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	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	137,936,421.08	46,556,616.08
Total, Restricted Balance		137,936,421.08	46,556,616.08

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,728,862.37	1,255,000.00	-66.3%
5) TOTAL, REVENUES			3,728,862.37	1,255,000.00	-66.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,690.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	325,933.93	40,000.00	-87.7%
6) Capital Outlay		6000-6999	1,281,973.81	1,100,000.00	-14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,610,597.74	1,140,000.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,118,264.63	115,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,118,264.63	115,000.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,776,804.28	8,895,068.91	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,776,804.28	8,895,068.91	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,776,804.28	8,895,068.91	31.3%
2) Ending Balance, June 30 (E + F1e)			8,895,068.91	9,010,068.91	1.3%
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	8,895,068.91	8,895,068.91	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	115,000.00	New
Unassigned/Unappropriated	0000	9780		115,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,782,280.34		
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	1,196,017.95		
3) Accounts Receivable		9200	12,690.00		
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			8,990,988.29		
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	95,919.38		
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			95,919.38		
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)			8,895,068.91		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	122,427.38	55,000.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,606,434.99	1,200,000.00	-66.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,728,862.37	1,255,000.00	-66.3%
TOTAL, REVENUES			3,728,862.37	1,255,000.00	-66.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,690.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,690.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	154,280.30	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	108,193.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	63,460.58	40,000.00	-37.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			325,933.93	40,000.00	-87.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	113,903.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,168,070.01	1,100,000.00	-5.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,281,973.81	1,100,000.00	-14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,610,597.74	1,140,000.00	-29.2%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,728,862.37	1,255,000.00	-66.3%
5) TOTAL, REVENUES			3,728,862.37	1,255,000.00	-66.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		108,193.05	0.00	-100.0%
8) Plant Services	8000-8999		1,502,404.69	1,140,000.00	-24.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,610,597.74	1,140,000.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,118,264.63	115,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,118,264.63	115,000.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,776,804.28	8,895,068.91	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,776,804.28	8,895,068.91	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,776,804.28	8,895,068.91	31.3%
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					
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	115,000.00	New
Unassigned/Unappropriated	0000	9780		115,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	8,895,068.91	8,895,068.91
Total, Restricted Balance		<u>8,895,068.91</u>	<u>8,895,068.91</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,039,054.00	2,187,530.00	-84.4%
4) Other Local Revenue		8600-8799	105,401.93	0.00	-100.0%
5) TOTAL, REVENUES			14,144,455.93	2,187,530.00	-84.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	70,000.00	New
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	70,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,144,455.93	2,117,530.00	-85.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,886,046.23	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			(16,886,046.23)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,741,590.30)	2,117,530.00	-177.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,741,590.30	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,741,590.30	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,741,590.30	0.00	-100.0%
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	2,117,530.00	New
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	14,039,054.00	2,187,530.00	-84.4%
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			14,039,054.00	2,187,530.00	-84.4%
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	105,401.93	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			105,401.93	0.00	-100.0%
TOTAL, REVENUES			14,144,455.93	2,187,530.00	-84.5%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	70,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	70,000.00	New
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	70,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,886,046.23	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,886,046.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,886,046.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,039,054.00	2,187,530.00	-84.4%
4) Other Local Revenue		8600-8799	105,401.93	0.00	-100.0%
5) TOTAL, REVENUES			14,144,455.93	2,187,530.00	-84.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	70,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	70,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,144,455.93	2,117,530.00	-85.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,886,046.23	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			(16,886,046.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,741,590.30)	2,117,530.00	-177.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,741,590.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,741,590.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,741,590.30	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	2,117,530.00	New
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	2,117,530.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
7710	State School Facilities Projects	0.00	2,117,530.00
Total, Restricted Balance		0.00	2,117,530.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,092.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,187,866.44	1,130,000.00	-64.6%
5) TOTAL, REVENUES			4,598,958.74	1,130,000.00	-75.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,064.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	509,857.04	168,401.00	-67.0%
6) Capital Outlay		6000-6999	1,124,091.92	961,599.00	-14.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,635,012.96	1,130,000.00	-30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,963,945.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	734,050.14	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			734,050.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,697,995.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,022,206.45	6,720,202.37	122.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,022,206.45	6,720,202.37	122.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,022,206.45	6,720,202.37	122.4%
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	6,720,202.37	6,720,202.37	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,114,859.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,818.77		
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			7,119,677.99		
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	399,475.62		
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			399,475.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,720,202.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,411,092.30	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,411,092.30	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,031,708.02	1,100,000.00	-63.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	68,128.54	30,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	88,029.88	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,187,866.44	1,130,000.00	-64.6%
TOTAL, REVENUES			4,598,958.74	1,130,000.00	-75.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,064.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,064.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	426,596.76	88,099.00	-79.3%
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	83,260.28	80,302.00	-3.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			509,857.04	168,401.00	-67.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	46,411.31	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,077,680.61	961,599.00	-10.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,124,091.92	961,599.00	-14.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,635,012.96	1,130,000.00	-30.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	734,050.14	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			734,050.14	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			734,050.14	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,092.30	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,187,866.44	1,130,000.00	-64.6%
5) TOTAL, REVENUES			4,598,958.74	1,130,000.00	-75.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,635,012.96	1,130,000.00	-30.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,635,012.96	1,130,000.00	-30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,963,945.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	734,050.14	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			734,050.14	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,697,995.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,022,206.45	6,720,202.37	122.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,022,206.45	6,720,202.37	122.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,022,206.45	6,720,202.37	122.4%
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	6,720,202.37	6,720,202.37	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	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	6,720,202.37	6,720,202.37
Total, Restricted Balance		<u>6,720,202.37</u>	<u>6,720,202.37</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,681,275.24	3,200,068.00	-13.1%
3) Other State Revenue		8300-8599	614,129.22	330,060.00	-46.3%
4) Other Local Revenue		8600-8799	75,075,789.83	77,340,321.00	3.0%
5) TOTAL, REVENUES			79,371,194.29	80,870,449.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	87,761,492.32	79,079,524.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			87,761,492.32	79,079,524.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,390,298.03)	1,790,925.00	-121.3%
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	1,775,443.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,775,443.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,614,854.98)	1,790,925.00	-127.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	76,927,650.46	70,312,795.48	-8.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			76,927,650.46	70,312,795.48	-8.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			76,927,650.46	70,312,795.48	-8.6%
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	70,312,795.48	72,103,720.48	2.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,256,408.17		
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,387.31		
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			70,312,795.48		
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)			70,312,795.48		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,681,275.24	3,200,068.00	-13.1%
TOTAL, FEDERAL REVENUE			3,681,275.24	3,200,068.00	-13.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	607,857.03	330,060.00	-45.7%
Other Subventions/In-Lieu Taxes		8572	6,272.19	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			614,129.22	330,060.00	-46.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	70,551,820.63	73,583,000.00	4.3%
Unsecured Roll		8612	3,224,685.99	2,548,000.00	-21.0%
Prior Years' Taxes		8613	(203,236.99)	727,505.00	-458.0%
Supplemental Taxes		8614	733,477.94	139,800.00	-80.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	741,206.07	342,016.00	-53.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	27,836.19	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,075,789.83	77,340,321.00	3.0%
TOTAL, REVENUES			79,371,194.29	80,870,449.00	1.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	38,031,011.60	36,181,012.00	-4.9%
Bond Interest and Other Service Charges		7434	49,730,480.72	42,898,512.00	-13.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,761,492.32	79,079,524.00	-9.9%
TOTAL, EXPENDITURES			87,761,492.32	79,079,524.00	-9.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,775,443.05	0.00	-100.0%
(c) TOTAL, SOURCES			1,775,443.05	0.00	-100.0%
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)			1,775,443.05	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,681,275.24	3,200,068.00	-13.1%
3) Other State Revenue		8300-8599	614,129.22	330,060.00	-46.3%
4) Other Local Revenue		8600-8799	75,075,789.83	77,340,321.00	3.0%
5) TOTAL, REVENUES			79,371,194.29	80,870,449.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	87,761,492.32	79,079,524.00	-9.9%
10) TOTAL, EXPENDITURES			87,761,492.32	79,079,524.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,390,298.03)	1,790,925.00	-121.3%
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	1,775,443.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,775,443.05	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,614,854.98)	1,790,925.00	-127.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,927,650.46	70,312,795.48	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,927,650.46	70,312,795.48	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,927,650.46	70,312,795.48	-8.6%
2) Ending Balance, June 30 (E + F1e)			70,312,795.48	72,103,720.48	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			70,312,795.48	72,103,720.48	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	70,312,795.48	72,103,720.48
Total, Restricted Balance		<u>70,312,795.48</u>	<u>72,103,720.48</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	110.46	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			110.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110.46)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	940,112.46	940,002.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			940,112.46	940,002.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			940,112.46	940,002.00	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	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	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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	2017-18 Unaudited Actuals	2018-19 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	110.46	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			110.46	0.00	-100.0%
TOTAL EXPENDITURES			110.46	0.00	-100.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	110.46	0.00	-100.0%
10) TOTAL, EXPENDITURES			110.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110.46)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,112.46	940,002.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,002.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	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	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	940,002.00	940,002.00
Total, Restricted Balance		<u>940,002.00</u>	<u>940,002.00</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,741,081.02	2,552,117.00	46.6%
5) TOTAL, REVENUES			1,741,081.02	2,552,117.00	46.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,693.17	173,902.00	11.7%
3) Employee Benefits		3000-3999	75,334.73	90,060.00	19.5%
4) Books and Supplies		4000-4999	1,266.11	3,600.00	184.3%
5) Services and Other Operating Expenses		5000-5999	2,240,609.96	2,488,841.00	11.1%
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			2,472,903.97	2,756,403.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(731,822.95)	(204,286.00)	-72.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(731,822.95)	(204,286.00)	-72.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,463,476.41	1,731,653.46	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,463,476.41	1,731,653.46	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,463,476.41	1,731,653.46	-29.7%
2) Ending Net Position, June 30 (E + F1e)			1,731,653.46	1,527,367.46	-11.8%
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	1,731,653.46	1,527,367.46	-11.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,399,981.83		
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	1,980.22		
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			2,403,475.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	171,821.62		
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			671,821.62		
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)			1,731,653.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	20,728.02	10,000.00	-51.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,720,353.00	2,542,117.00	47.8%
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			1,741,081.02	2,552,117.00	46.6%
TOTAL, REVENUES			1,741,081.02	2,552,117.00	46.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	111,134.70	130,246.00	17.2%
Clerical, Technical and Office Salaries		2400	44,558.47	43,656.00	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,693.17	173,902.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,949.06	31,476.00	57.8%
OASDI/Medicare/Alternative		3301-3302	10,356.11	13,304.00	28.5%
Health and Welfare Benefits		3401-3402	25,275.00	25,617.00	1.4%
Unemployment Insurance		3501-3502	77.84	88.00	13.1%
Workers' Compensation		3601-3602	4,468.47	4,975.00	11.3%
OPEB, Allocated		3701-3702	15,208.25	14,600.00	-4.0%
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			75,334.73	90,060.00	19.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,266.11	1,600.00	26.4%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,266.11	3,600.00	184.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.97	1,300.00	2450.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,795,714.00	2,075,361.00	15.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,403.52	43,260.00	-27.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	385,406.43	368,820.00	-4.3%
Communications		5900	35.04	100.00	185.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,240,609.96	2,488,841.00	11.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,472,903.97	2,756,403.00	11.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,741,081.02	2,552,117.00	46.6%
5) TOTAL, REVENUES			1,741,081.02	2,552,117.00	46.6%
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		2,472,903.97	2,756,403.00	11.5%
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			2,472,903.97	2,756,403.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(731,822.95)	(204,286.00)	-72.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(731,822.95)	(204,286.00)	-72.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,463,476.41	1,731,653.46	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,463,476.41	1,731,653.46	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,463,476.41	1,731,653.46	-29.7%
2) Ending Net Position, June 30 (E + F1e)			1,731,653.46	1,527,367.46	-11.8%
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	1,731,653.46	1,527,367.46	-11.8%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,106,343.69	19,330,104.00	-8.4%
5) TOTAL, REVENUES			21,106,343.69	19,330,104.00	-8.4%
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	15,682,020.23	19,330,104.00	23.3%
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			15,682,020.23	19,330,104.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,424,323.46	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,424,323.46	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,350,655.61	28,774,979.07	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,350,655.61	28,774,979.07	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,350,655.61	28,774,979.07	23.2%
2) Ending Net Position, June 30 (E + F1e)			28,774,979.07	28,774,979.07	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	28,774,979.07	28,774,979.07	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,735,051.68		
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	26,031,973.72		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	12,698.02		
3) Accounts Receivable		9200	1,552.14		
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			28,781,275.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,296.49		
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			6,296.49		
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)			28,774,979.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	49,990.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,691,196.42	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,365,156.50	19,330,104.00	-0.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,106,343.69	19,330,104.00	-8.4%
TOTAL, REVENUES			21,106,343.69	19,330,104.00	-8.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,682,020.23	19,330,104.00	23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,682,020.23	19,330,104.00	23.3%
TOTAL, EXPENSES			15,682,020.23	19,330,104.00	23.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,106,343.69	19,330,104.00	-8.4%
5) TOTAL, REVENUES			21,106,343.69	19,330,104.00	-8.4%
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		15,682,020.23	19,330,104.00	23.3%
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			15,682,020.23	19,330,104.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,424,323.46	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,424,323.46	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,350,655.61	28,774,979.07	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,350,655.61	28,774,979.07	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,350,655.61	28,774,979.07	23.2%
2) Ending Net Position, June 30 (E + F1e)			28,774,979.07	28,774,979.07	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	28,774,979.07	28,774,979.07	0.0%

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

Description	Object Codes	2017-18 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	6,632,410.91
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	139,334.56
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		6,771,745.47
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	6,771,745.47
3) TOTAL, LIABILITIES (Must equal A5)		6,771,745.47

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	6,632,410.91		6,632,410.91			6,632,410.91
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	139,334.56		139,334.56			139,334.56
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		6,771,745.47	0.00	6,771,745.47	0.00	0.00	6,771,745.47
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	6,771,745.47		6,771,745.47			6,771,745.47
TOTAL, LIABILITIES		6,771,745.47	0.00	6,771,745.47	0.00	0.00	6,771,745.47

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,808.35	26,653.41	26,808.35	27,819.00	26,526.52	26,771.85
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)	26,808.35	26,653.41	26,808.35	27,819.00	26,526.52	26,771.85
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)	26,808.35	26,653.41	26,808.35	27,819.00	26,526.52	26,771.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	2017-18 Unaudited Actuals			2018-19 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 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	81,167,956.00	(60,917.34)	81,107,038.66	77,601,481.72	3,446,642.45	155,261,877.93
Total capital assets not being depreciated	133,539,247.00	(60,917.34)	133,478,329.66	77,601,481.72	3,446,642.45	207,633,168.93
Capital assets being depreciated:						
Land Improvements	65,501,819.00	174,406.00	65,676,225.00	1,200,899.17	0.00	66,877,124.17
Buildings	1,456,662,517.00	18,846,598.00	1,475,509,115.00	10,435,137.15		1,485,944,252.15
Equipment	54,096,345.00	(8,338,415.00)	45,757,930.00	979,985.03	505,221.00	46,232,694.03
Total capital assets being depreciated	1,576,260,681.00	10,682,589.00	1,586,943,270.00	12,616,021.35	505,221.00	1,599,054,070.35
Accumulated Depreciation for:						
Land Improvements	(48,447,363.00)	1,477,862.00	(46,969,501.00)	(1,583,104.20)		(48,552,605.20)
Buildings	(282,660,941.00)	(16,084,398.00)	(298,745,339.00)	(20,456,606.58)		(319,201,945.58)
Equipment	(12,334,026.00)	(3,995,966.00)	(16,329,992.00)	(3,076,014.60)	355,220.01	(19,761,226.61)
Total accumulated depreciation	(343,442,330.00)	(18,602,502.00)	(362,044,832.00)	(25,115,725.38)	355,220.01	(387,515,777.39)
Total capital assets being depreciated, net	1,232,818,351.00	(7,919,913.00)	1,224,898,438.00	(12,499,704.03)	860,441.01	1,211,538,292.96
Governmental activity capital assets, net	1,366,357,598.00	(7,980,830.34)	1,358,376,767.66	65,101,777.69	4,307,083.46	1,419,171,461.89
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)	57.77%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$249,264,493.83
	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.	\$249,264,493.83
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	6.18%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 26, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Christopher Raymundo
Name
District Advisor
Title
(925) 942-3495
Telephone
craymundo@cccocoe.k12.ca.us
E-mail Address

Dr. John al-Amin
Name
Assoc. Superintendent, Busine
Title
(510) 231-1170
Telephone
john.al-amin@wccusd.net
E-mail Address

2017-18 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	SP ED IDEA BASIC LOCAL	SP ED IDEA PART B PRIVATE SCHOOL	SP ED IDEA PRESCHOOL	SP ED IDEA PRESCHOOL ENT	MENTAL HEALTH SERVICES	SP ED PRE- KINDER STAFF DEVELOPMENT
	3010	3310	3311	3315	3320	3327	3345
	8290	8181	8181	8182	8182	8182	8182
AWARD							
1. Prior Year Carryover	3,650,791.61						0.04
2. a. Current Year Award	8,071,431.00	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.00
b. Transferability (ESSA)							
c. Other Adjustments	41,631.39						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,113,062.39	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	11,763,854.00	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	8,434,525.11					275,012.04	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,434,525.11	0.00	0.00	0.00	0.00	275,012.04	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	9,886,038.64	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,886,038.64	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.04
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)	(1,451,513.53)	(5,360,605.00)	(85,390.00)	(321,418.00)	(805,012.00)	(51,764.96)	(2,059.04)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,451,513.53	5,360,605.00	85,390.00	321,418.00	805,012.00	51,764.96	2,059.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,877,815.36	0.00	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)	9,886,038.64	5,360,605.00	85,390.00	321,418.00	805,012.00	326,777.00	2,059.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SP ED IDEA EARLY INTERVENTION	SP ED ALTERNATIVE DIS PUTE RES	DEPT OF REHAB - TRANSITION	CARL PERKINS	ADULT ED ESL CITIZENSHIP	ADULT ED ASE GED	EL CIVICS
	3385	3395	3412	3550	3905	3913	3926
	8182	8182	8290	8290	8290	8290	8290
					FUND 11	FUND 11	FUND 11
AWARD							
1. Prior Year Carryover						0.01	
2. a. Current Year Award	83,664.00	15,822.00	246,158.00	275,382.00	188,689.00	35,453.00	44,490.00
b. Transferability (ESSA)							
c. Other Adjustments				(29,947.00)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	83,664.00	15,822.00	246,158.00	245,435.00	188,689.00	35,453.00	44,490.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	83,664.00	15,822.00	246,158.00	245,435.00	188,689.00	35,453.01	44,490.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	41,832.00	2,394.00	97,692.63	15,624.83	119,336.00	26,590.00	24,686.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	41,832.00	2,394.00	97,692.63	15,624.83	119,336.00	26,590.00	24,686.00
EXPENDITURES							
9. Donor-Authorized Expenditures	83,664.00	15,822.00	246,158.00	224,278.34	188,689.00	35,453.01	44,490.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	83,664.00	15,822.00	246,158.00	224,278.34	188,689.00	35,453.01	44,490.00
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)	(41,832.00)	(13,428.00)	(148,465.37)	(208,653.51)	(69,353.00)	(8,863.01)	(19,804.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	41,832.00	13,428.00	148,465.37	208,653.51	69,352.91	8,863.01	19,804.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	21,156.66	0.00	0.00	0.00
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)	83,664.00	15,822.00	246,158.00	224,278.34	188,688.91	35,453.01	44,490.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE II	21ST CENTURY CCLC	TITLE III IMMIGRANT	TITLE III EL	NATIONAL LUNCH PROGRAM	FRESH FRUIT & VEGETABLE PROGRAM	HOMELESS MCKINNEY
	4035	4124	4201	4203	5314	5370	5630
	8290	8290	8290	8290	8290	8220	8290
					FUND 13	FUND 13	
AWARD							
1. Prior Year Carryover	711,159.00	0.00	107,451.00	1,006,881.00			124,816.79
2. a. Current Year Award	1,034,432.00	122,852.15	155,863.00	1,024,580.00	92,293.30	82,984.28	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,034,432.00	122,852.15	155,863.00	1,024,580.00	92,293.30	82,984.28	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,745,591.00	122,852.15	263,314.00	2,031,461.00	92,293.30	82,984.28	124,816.79
REVENUES							
5. Unearned Revenue Deferred from Prior Year	484,494.28		127,995.07	1,006,881.65			
6. Cash Received in Current Year	1,014,828.00	61,425.00		263,486.00	92,293.30	69,471.18	70,841.59
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,499,322.28	61,425.00	127,995.07	1,270,367.65	92,293.30	69,471.18	70,841.59
EXPENDITURES							
9. Donor-Authorized Expenditures	1,680,287.60	122,852.15	141,896.95	1,151,690.39	0.00	82,984.28	91,061.45
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,680,287.60	122,852.15	141,896.95	1,151,690.39	0.00	82,984.28	91,061.45
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)	(180,965.32)	(61,427.15)	(13,901.88)	118,677.26	92,293.30	(13,513.10)	(20,219.86)
a. Unearned Revenue					92,293.30		
b. Accounts Payable							
c. Accounts Receivable	180,965.32	61,427.15	13,901.88			13,513.10	20,219.86
14. Unused Grant Award Calculation (line 4 minus line 9)	65,303.40	0.00	121,417.05	879,770.61	92,293.30	0.00	33,755.34
15. If Carryover is allowed, enter line 14 amount here	65,303.40	0.00	121,417.05	879,770.61	0.00		33,755.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,680,287.60	122,852.15	141,896.95	1,270,367.65	0.00	82,984.28	91,061.45

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

FEDERAL PROGRAM NAME	CA PROMISE	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5840	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	111,839.00	5,712,938.45
2. a. Current Year Award		18,375,354.73
b. Transferability (ESSA)		0.00
c. Other Adjustments		11,684.39
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	18,387,039.12
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	111,839.00	24,099,977.57
REVENUES		
5. Unearned Revenue Deferred from Prior Year		1,619,371.00
6. Cash Received in Current Year	81,299.34	10,691,337.02
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	81,299.34	12,310,708.02
EXPENDITURES		
9. Donor-Authorized Expenditures	111,839.00	21,008,465.85
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	111,839.00	21,008,465.85
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)	(30,539.66)	(8,697,757.83)
a. Unearned Revenue		92,293.30
b. Accounts Payable		0.00
c. Accounts Receivable	30,539.66	8,908,728.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,091,511.72
15. If Carryover is allowed, enter line 14 amount here		1,100,246.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	111,839.00	21,127,142.98

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

STATE PROGRAM NAME	HEALTHY START	PRESCHOOL	QRIS BLOCK GRANT	CPT 2	CPA	CTEIG	SP ED INFANT
RESOURCE CODE	6010	6105	6127	6382	6385	6387	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		FUND 12	FUND 12				
AWARD							
1. Prior Year Carryover	3,711,261.81	0.00		650,804.35	693,060.00	3,603,847.12	
2. a. Current Year Award		3,700,615.00	81,344.22		676,350.00		16,158.00
b. Other Adjustments						948,096.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,700,615.00	81,344.22	0.00	676,350.00	948,096.00	16,158.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,711,261.81	3,700,615.00	81,344.22	650,804.35	1,369,410.00	4,551,943.12	16,158.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					330,811.32	2,013,223.33	
6. Cash Received in Current Year	3,319,811.49	2,427,814.00	81,344.22	3,421.57	700,425.00	2,538,719.88	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,319,811.49	2,427,814.00	81,344.22	3,421.57	1,031,236.32	4,551,943.21	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,711,260.83	3,533,213.18	0.00	217,038.45	571,644.98	2,529,788.23	16,158.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,711,260.83	3,533,213.18	0.00	217,038.45	571,644.98	2,529,788.23	16,158.00
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)	(391,449.34)	(1,105,399.18)	81,344.22	(213,616.88)	459,591.34	2,022,154.98	(16,158.00)
a. Unearned Revenue					320,222.53	2,022,154.98	
b. Accounts Payable					139,368.81		
c. Accounts Receivable	391,449.34	1,105,399.18		213,616.88			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.98	167,401.82	81,344.22	433,765.90	797,765.02	2,022,154.89	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	81,344.22	433,765.90	658,397.53	2,022,154.77	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,711,260.83	3,533,213.18	81,344.22	217,038.45	571,644.98	2,529,788.23	0.00

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

STATE PROGRAM NAME	WORKABILITY	PARTNERSHIP ACADEMY	TOTAL
RESOURCE CODE	6520	7220	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover		298,800.00	8,957,773.28
2. a. Current Year Award	266,622.00	299,880.00	5,040,969.22
b. Other Adjustments			948,096.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	266,622.00	299,880.00	5,989,065.22
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	266,622.00	598,680.00	14,946,838.50
REVENUES			
5. Unearned Revenue Deferred from Prior Year		149,400.00	2,493,434.65
6. Cash Received in Current Year	133,311.00	299,340.00	9,504,187.16
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	133,311.00	448,740.00	11,997,621.81
EXPENDITURES			
9. Donor-Authorized Expenditures	266,622.00	235,518.56	11,081,244.23
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	266,622.00	235,518.56	11,081,244.23
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)	(133,311.00)	213,221.44	916,377.58
a. Unearned Revenue		149,940.00	2,492,317.51
b. Accounts Payable		63,281.44	202,650.25
c. Accounts Receivable	133,311.00		1,843,776.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	363,161.44	3,865,594.27
15. If Carryover is allowed, enter line 14 amount here		299,880.00	3,495,542.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	266,622.00	235,518.56	11,146,430.45

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

LOCAL PROGRAM NAME	CPT 1	CAL WORKS ADULT ED	MT DIABLO COHORT	TUPE	TOTAL
RESOURCE CODE	9582	9625	9627	9668	
REVENUE OBJECT	8677	8699	8699	8699	
LOCAL DESCRIPTION (if any)		FUND 11	FUND 11		
AWARD					
1. Prior Year Carryover	109,549.64		11,070.73	0.00	120,620.37
2. a. Current Year Award		66,875.00		10,000.00	76,875.00
b. Other Adjustments	90,220.00			(9,606.00)	80,614.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,220.00	66,875.00	0.00	394.00	157,489.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	199,769.64	66,875.00	11,070.73	394.00	278,109.37
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year		14,293.52		393.91	14,687.43
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	14,293.52	0.00	393.91	14,687.43
EXPENDITURES					
9. Donor-Authorized Expenditures	187,932.17	66,875.00		393.91	255,201.08
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	187,932.17	66,875.00	0.00	393.91	255,201.08
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)	(187,932.17)	(52,581.48)	0.00	0.00	(240,513.65)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	11,837.47	52,581.48			64,418.95
14. Unused Grant Award Calculation (line 4 minus line 9)	11,837.47	0.00	11,070.73	0.09	22,908.29
15. If Carryover is allowed, enter line 14 amount here	0.00		11,070.73		11,070.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,837.47	66,875.00	0.00	393.91	79,106.38

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

FEDERAL PROGRAM NAME	CHILD NUTRITION	CHILD/ADULT CARE FOOD PROGRAM	CHILD NUTRITION SUMMER PROGRAM	MEDI-CAL BILLING OPTION E		TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5310	5320	5330	5640		
REVENUE OBJECT	8220-8699	8222-8223	8220-8521	8290		
LOCAL DESCRIPTION (if any)	FUND 13	FUND 13	FUND 13			
AWARD						
1. Prior Year Restricted Ending Balance	640,140.79		1,848,402.34	1,483,561.72		3,972,104.85
2. a. Current Year Award	13,390,317.34	1,667,160.63	841,778.94	937,103.35		16,836,360.26
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,390,317.34	1,667,160.63	841,778.94	937,103.35	0.00	16,836,360.26
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,030,458.13	1,667,160.63	2,690,181.28	2,420,665.07	0.00	20,808,465.11
REVENUES						
5. Cash Received in Current Year	9,945,433.06	1,252,782.98	520,831.41	937,103.35		12,656,150.80
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,444,884.28	414,377.65	320,947.53	0.00	0.00	4,180,209.46
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,444,884.28	414,377.65	320,947.53	0.00	0.00	4,180,209.46
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	13,390,317.34	1,667,160.63	841,778.94	937,103.35	0.00	16,836,360.26
EXPENDITURES						
10. Donor-Authorized Expenditures	14,030,458.13	1,667,160.63	1,083,794.62	886,876.26		17,668,289.64
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	14,030,458.13	1,667,160.63	1,083,794.62	886,876.26	0.00	17,668,289.64
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	1,606,386.66	1,533,788.81	0.00	3,140,175.47

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

STATE PROGRAM NAME	CHILD DEVELOPMENT RESERVE	CA CLEAN ENERGY	EDUCATOR EFFECTIVENESS	ADULT ED BLOCK GRANT	SPECIAL ED	SP ED MENTAL HEALTH	LEARNING COMM SCHOOL SUCCESS
RESOURCE CODE	6130	6230	6264	6391	6500	6512	7085
REVENUE OBJECT	8590	8590	8590	8590	8311	8590	8590
LOCAL DESCRIPTION (if any)	FUND 12			FUND 11			
AWARD							
1. Prior Year Restricted Ending Balance	13.45	864,953.47	128,358.75	576,015.93	78,073.18	3,723,308.66	
2. a. Current Year Award		1,625,477.00		2,457,146.00	60,407,312.07	1,725,731.00	586,467.00
b. Other Adjustments		1,624,082.00		309,024.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,249,559.00	0.00	2,766,170.00	60,407,312.07	1,725,731.00	586,467.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13.45	4,114,512.47	128,358.75	3,342,185.93	60,485,385.25	5,449,039.66	586,467.00
REVENUES							
5. Cash Received in Current Year		3,249,559.00		2,356,644.00	58,501,495.67	1,297,738.00	586,467.00
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	409,526.00	1,905,816.40	427,993.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	409,526.00	1,905,816.40	427,993.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,249,559.00	0.00	2,766,170.00	60,407,312.07	1,725,731.00	586,467.00
EXPENDITURES							
10. Donor-Authorized Expenditures		2,048,530.02	118,764.98	2,606,830.80	60,485,385.25	2,044,794.48	242,810.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	2,048,530.02	118,764.98	2,606,830.80	60,485,385.25	2,044,794.48	242,810.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13.45	2,065,982.45	9,593.77	735,355.13	0.00	3,404,245.18	343,656.26

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

STATE PROGRAM NAME	COLLEGE READINESS	TOTAL
RESOURCE CODE	7338	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	878,413.00	6,249,136.44
2. a. Current Year Award		66,802,133.07
b. Other Adjustments		1,933,106.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	68,735,239.07
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	878,413.00	74,984,375.51
REVENUES		
5. Cash Received in Current Year		65,991,903.67
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,743,335.40
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,743,335.40
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	68,735,239.07
EXPENDITURES		
10. Donor-Authorized Expenditures	140,373.79	67,687,490.06
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	140,373.79	67,687,490.06
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	738,039.21	7,296,885.45

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

LOCAL PROGRAM NAME	ONGOING & MAJOR MAINTENANCE	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABATEMENT ACCOUNT	ENROLLMENT & RETENTION BONUS	LOWES TOOLBOX LAKE ELEM.	SPECIAL OLYMPICS PARTNERSHIP
RESOURCE CODE	8150	9011	9112	9116	9121	9122	9124
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,869,507.39	169,540.58	120,387.18	206,759.98	3,301.00	4.37	2,500.00
2. a. Current Year Award		110,296.15	17,362.33		10,817.00		5,000.00
b. Other Adjustments				181,622.47			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	110,296.15	17,362.33	181,622.47	10,817.00	0.00	5,000.00
3. Required Matching Funds/Other	6,942,743.00						
4. Total Available Award (sum lines 1, 2c, & 3)	8,812,250.39	279,836.73	137,749.51	388,382.45	14,118.00	4.37	7,500.00
REVENUES							
5. Cash Received in Current Year	0.00	110,296.15	17,362.33	181,622.47	10,817.00	0.00	5,000.00
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	110,296.15	17,362.33	181,622.47	10,817.00	0.00	5,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,758,195.12	74,674.71	38,859.80	159,217.67	699.31	0.00	2,175.07
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,758,195.12	74,674.71	38,859.80	159,217.67	699.31	0.00	2,175.07
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	54,055.27	205,162.02	98,889.71	229,164.78	13,418.69	4.37	5,324.93

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

LOCAL PROGRAM NAME	SILVER GIVING FOUNDATION	DISASTER PREP SHARED	MEDI-CAL ADMIN ACTIVITIES	SCHOOL BASED MEDI-CAL CLINIC	PARCEL TAX	MRAD	SCHOOL SAFETY
RESOURCE CODE	9130	9132	9133	9135	9190	9200	9405
REVENUE OBJECT	8699	8699	8590	8699	8621	8622	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		97.24	417,752.15			4,186,381.27	188.43
2. a. Current Year Award	100,000.00		114,616.17	435,671.93	9,650,041.47	5,557,307.83	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,000.00	0.00	114,616.17	435,671.93	9,650,041.47	5,557,307.83	0.00
3. Required Matching Funds/Other					553,587.85		
4. Total Available Award (sum lines 1, 2c, & 3)	100,000.00	97.24	532,368.32	435,671.93	10,203,629.32	9,743,689.10	188.43
REVENUES							
5. Cash Received in Current Year	100,000.00	0.00	114,616.17	435,671.93	9,650,041.47	5,557,307.83	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					553,587.85		
9. Total Available (sum lines 5, 7c, & 8)	100,000.00	0.00	114,616.17	435,671.93	10,203,629.32	5,557,307.83	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	36,500.00	0.00	78,776.24	348,882.23	10,203,629.32	5,722,636.37	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	36,500.00	0.00	78,776.24	348,882.23	10,203,629.32	5,722,636.37	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	63,500.00	97.24	453,592.08	86,789.70	0.00	4,021,052.73	188.43

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

LOCAL PROGRAM NAME	ROCP	HELLMAN FOUNDATION	SUNNY IVY EDUCATION	CHEVRON	UCB HEWLETT JOHNSON LIGHTHOUSE	UCB IMPROV COLLEGE AWARENESS	AT&T FOUNDATION GRANT
RESOURCE CODE	9513	9515	9523	9531	9550	9569	9576
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	12,807.39	11,643.92	1,550,730.65	897.99	555.46	274.68
2. a. Current Year Award	59,588.35	200,000.00	16,647.90	52,072.46			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	59,588.35	200,000.00	16,647.90	52,072.46	0.00	0.00	0.00
3. Required Matching Funds/Other	978,708.78						
4. Total Available Award (sum lines 1, 2c, & 3)	1,038,297.13	212,807.39	28,291.82	1,602,803.11	897.99	555.46	274.68
REVENUES							
5. Cash Received in Current Year	59,588.35	200,000.00	16,647.90	52,072.46			
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	1,038,297.13						
9. Total Available (sum lines 5, 7c, & 8)	1,097,885.48	200,000.00	16,647.90	52,072.46	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,038,297.13	126,734.44	5,492.21	964,749.19	886.85	448.08	258.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,038,297.13	126,734.44	5,492.21	964,749.19	886.85	448.08	258.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	86,072.95	22,799.61	638,053.92	11.14	107.38	15.97

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

LOCAL PROGRAM NAME	WEST CO TRANSIT	LAUNCHPAD	MISC. DONATIONS	MT DIABLO USD ASEES	CALIFORNIA EMERGING TECH FUND	KAISER	ROSIE THE RIVETER
RESOURCE CODE	9590	9597	9599	9610	9616	9618	9621
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	23,220.72	1,645,591.23	200,896.18	20,409.07	95,726.96	1,923.71	17.65
2. a. Current Year Award	41,589.00		101,222.15		0.00		20,950.00
b. Other Adjustments		(877,877.23)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	41,589.00	(877,877.23)	101,222.15	0.00	0.00	0.00	20,950.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	64,809.72	767,714.00	302,118.33	20,409.07	95,726.96	1,923.71	20,967.65
REVENUES							
5. Cash Received in Current Year	25,189.24		101,222.15		0.00		20,950.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	16,399.76	(877,877.23)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	16,399.76	(877,877.23)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	41,589.00	(877,877.23)	101,222.15	0.00	0.00	0.00	20,950.00
EXPENDITURES							
10. Donor-Authorized Expenditures	46,713.27	767,714.00	158,125.03	20,409.07	95,726.96	0.00	20,850.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	46,713.27	767,714.00	158,125.03	20,409.07	95,726.96	0.00	20,850.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	18,096.45	0.00	143,993.30	0.00	0.00	1,923.71	117.65

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

LOCAL PROGRAM NAME	GEAR UP	MATH PD	EAST BAY CONSORTIUM	MUNIS ENTERPRISE RESE PROJECT	PORTOLA SCIENCE TRUST	SITE LCAP	S.H. COWELL FOUNDATION GRANT
RESOURCE CODE	9626	9630	9639	9650	9660	9670	9907
REVENUE OBJECT	8699	8699	8699	8980	8699	8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	5,683.01	121,700.41	60,035.00	418,692.84	137,382.51	2,276,682.08	
2. a. Current Year Award			80,000.00	0.00		6,476,626.00	140,000.00
b. Other Adjustments	(5,153.01)	(15,000.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	(5,153.01)	(15,000.00)	80,000.00	0.00	0.00	6,476,626.00	140,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	530.00	106,700.41	140,035.00	418,692.84	137,382.51	8,753,308.08	140,000.00
REVENUES							
5. Cash Received in Current Year			80,000.00	0.00		6,476,626.00	140,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(5,153.01)	(15,000.00)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(5,153.01)	(15,000.00)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(5,153.01)	(15,000.00)	80,000.00	0.00	0.00	6,476,626.00	140,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	530.00	102,557.56	77,622.21	388,971.97	10,894.58	6,357,820.09	75,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	530.00	102,557.56	77,622.21	388,971.97	10,894.58	6,357,820.09	75,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	4,142.85	62,412.79	29,720.87	126,487.93	2,395,487.99	65,000.00

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

LOCAL PROGRAM NAME	MICROSOFT SETTLEMENT	CONTRA COSTA HEALTH -TPP PROGRAM	HEALTHIER US SCHOOLS CHALLENGE	NUTRITION FESTIVAL DONATION	ADULT ED DISCRETIONARY	MISC DONATIONS	RICHMOND COMMUNITY FOUNDATION
RESOURCE CODE	9908	9930	9009	9010	9561	9599	9623
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)			FUND 13	FUND 13	FUND 11	FUND 11	FUND 11
AWARD							
1. Prior Year Restricted Ending Balance	3,221.38	18,147.53	2,000.00	13,737.32	1,587.12	15,853.78	23,077.93
2. a. Current Year Award		48,539.50		0.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	48,539.50	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,221.38	66,687.03	2,000.00	13,737.32	1,587.12	15,853.78	23,077.93
REVENUES							
5. Cash Received in Current Year	0.00	48,539.50	0.00	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)	0.00	48,539.50	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	34,000.00	0.00	1,500.80	270.80		406.89
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	34,000.00	0.00	1,500.80	270.80	0.00	406.89
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,221.38	32,687.03	2,000.00	12,236.52	1,316.32	15,853.78	22,671.04

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

LOCAL PROGRAM NAME	CRTA PROJECT FUND	TOTAL
RESOURCE CODE	9911	
REVENUE OBJECT	8674	
LOCAL DESCRIPTION (if any)	FUND 71	
AWARD		
1. Prior Year Restricted Ending Balance	0.00	13,638,916.11
2. a. Current Year Award	25,416.98	23,263,765.22
b. Other Adjustments		(716,407.77)
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,416.98	22,547,357.45
3. Required Matching Funds/Other		8,475,039.63
4. Total Available Award (sum lines 1, 2c, & 3)	25,416.98	44,661,313.19
REVENUES		
5. Cash Received in Current Year	25,416.98	23,428,987.93
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(881,630.48)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(881,630.48)
8. Contributed Matching Funds		1,591,884.98
9. Total Available (sum lines 5, 7c, & 8)	25,416.98	24,139,242.43
EXPENDITURES		
10. Donor-Authorized Expenditures	25,416.98	35,745,642.66
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	25,416.98	35,745,642.66
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	8,915,670.53

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	139,567,743.06	301	121,964.73	303	139,445,778.33	305	1,425,464.20	8,842,693.30	307	130,603,085.03	309
2000 - Classified Salaries	57,074,996.44	311	394,752.86	313	56,680,243.58	315	348,570.11	3,478,248.12	317	53,201,995.46	319
3000 - Employee Benefits	91,957,355.06	321	18,712,973.42	323	73,244,381.64	325	568,791.15	4,676,249.26	327	68,568,132.38	329
4000 - Books, Supplies Equip Replace. (6500)	13,875,175.67	331	277,804.27	333	13,597,371.40	335	2,127,643.63	4,476,545.73	337	9,120,825.67	339
5000 - Services... & 7300 - Indirect Costs	61,318,563.75	341	406,830.75	343	60,911,733.00	345	25,778,442.13	34,992,157.76	347	25,919,575.24	349
TOTAL					343,879,507.95	365			TOTAL	287,413,613.78	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	105,701,796.04 375
2. Salaries of Instructional Aides Per EC 41011.....		2100	15,470,703.59 380
3. STRS.....		3101 & 3102	18,431,675.15 382
4. PERS.....		3201 & 3202	2,207,595.72 383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	2,678,423.62 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	17,594,278.30 385
7. Unemployment Insurance.....		3501 & 3502	237,823.34 390
8. Workers' Compensation Insurance.....		3601 & 3602	3,523,740.86 392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00 396
10. Other Benefits (EC 22310).....		3901 & 3902	296,189.78 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			166,142,226.40 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			115,672.74
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			30,689.04 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			0.00 396
14. TOTAL SALARIES AND BENEFITS.....			166,026,553.66 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			57.77%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	57.77%
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).....	287,413,613.78
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.	

--

Unaudited Actuals
2017-18 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	1,224,161,974.15	10,695,043.00	1,234,857,017.15	265,935,000.00	38,031,011.60	1,462,761,005.55	27,119,126.79
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,895,000.00		10,895,000.00		750,000.00	10,145,000.00	970,000.00
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	234,652,422.00	30,520,620.00	265,173,042.00			265,173,042.00	
Total/Net OPEB Liability	97,231,084.00	(4,079,378.00)	93,151,706.00	138,379,995.00		231,531,701.00	
Compensated Absences Payable	2,823,727.36		2,823,727.36		126,948.34	2,696,779.02	
Governmental activities long-term liabilities	1,569,764,207.51	37,136,285.00	1,606,900,492.51	404,314,995.00	38,907,959.94	1,972,307,527.57	28,089,126.79
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			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	398,640,669.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,460,061.82
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	475,168.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,042,600.42
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,166,667.28
4. Other Transfers Out	All	9200	7200-7299	735,511.65
5. Interfund Transfers Out	All	9300	7600-7629	26,834,792.14
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	416,915.05
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)				35,671,655.51
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,515,511.64
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				343,024,463.58

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		26,653.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,869.82
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.)	311,064,637.95	11,519.29
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)	311,064,637.95	11,519.29
B. Required effort (Line A.2 times 90%)	279,958,174.16	10,367.36
C. Current year expenditures (Line I.E and Line II.B)	343,024,463.58	12,869.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	242,308,191.54		242,308,191.54			249,264,493.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	27,023.17		27,023.17			26,808.35
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
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 (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	26,808.35		26,808.35	27,819.00		27,819.00
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)			26,808.35			27,819.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	621,218.78		621,218.78	606,539.00		606,539.00
2. Timber Yield Tax (Object 8022)	27.10		27.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,744.23		3,744.23	3,732.00		3,732.00
4. Secured Roll Taxes (Object 8041)	65,560,621.00		65,560,621.00	65,659,508.00		65,659,508.00
5. Unsecured Roll Taxes (Object 8042)	2,449,695.50		2,449,695.50	2,495,616.00		2,495,616.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,711,648.80		3,711,648.80	3,502,497.00		3,502,497.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	14,487,061.00		14,487,061.00	13,156,483.00		13,156,483.00
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)	11,095,259.00		11,095,259.00	4,502,749.00		4,502,749.00
12. Parcel Taxes (Object 8621)	9,650,041.47		9,650,041.47	9,718,500.00		9,718,500.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,557,307.83		5,557,307.83	5,616,576.00		5,616,576.00
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)	113,136,624.71	0.00	113,136,624.71	105,262,200.00	0.00	105,262,200.00
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)	113,136,624.71	0.00	113,136,624.71	105,262,200.00	0.00	105,262,200.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,985,890.05			4,112,923.00
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)			3,985,890.05			4,112,923.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	180,283,995.00		180,283,995.00	205,337,005.00		205,337,005.00
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)	180,283,995.00	0.00	180,283,995.00	205,337,005.00	0.00	205,337,005.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	354,747,420.08		354,747,420.08	360,404,115.00		360,404,115.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,212,677.06		1,212,677.06	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			242,308,191.54			249,264,493.83
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9921			1.0377
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			249,264,493.83			268,154,652.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			113,136,624.71			105,262,200.00
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)			3,217,002.00			3,338,280.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			140,113,759.17			167,005,375.03
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			140,113,759.17			167,005,375.03
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])			868,686.70			75,566.05
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			114,005,311.41			105,337,766.05
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)			139,245,072.47			166,929,808.98
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			114,005,311.41			
b. State Subventions (Line D8)			139,245,072.47			
c. Less: Excluded Appropriations (Line C23)			3,985,890.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			249,264,493.83			
				2018-19 Budget		

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) 12,787,401.65
- 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) 257,216,464.99

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) 4.97%

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)	13,462,440.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,482,947.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	61,578.70
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	205,752.18
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)	1,780,436.91
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)	328.02
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)	24,993,484.17
9. Carry-Forward Adjustment (Part IV, Line F)	(3,070,233.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,923,250.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	198,664,870.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	53,130,009.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	38,462,666.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,915,161.47
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	475,168.97
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)	3,156,888.49
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)	344,270.86
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)	466,478.11
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)	34,043,243.42
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)	12,771.98
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)	3,015,946.67
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,253,470.13
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	15,996,660.19
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)	354,937,606.02

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

(Line A8 divided by Line B18) 7.04%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 6.18%

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>24,993,484.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>4,093,629.21</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 (9.06%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.06%) times Part III, Line B18); zero if positive	<u>(3,070,233.73)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,070,233.73)</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>6.18%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,535,116.87) is applied to the current year calculation and the remainder (\$-1,535,116.86) is deferred to one or more future years:	<u>6.61%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,023,411.24) is applied to the current year calculation and the remainder (\$-2,046,822.49) is deferred to one or more future years:	<u>6.75%</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>(3,070,233.73)</u>

Approved indirect cost rate: 9.06%
 Highest rate used in any program: 9.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,998,752.47	724,686.97	9.06%
01	3315	288,580.38	26,119.82	9.05%
01	3320	738,136.81	66,875.19	9.06%
01	3345	1,888.04	171.00	9.06%
01	3385	76,714.00	6,950.00	9.06%
01	3395	14,507.61	1,314.39	9.06%
01	3410	225,708.78	20,449.22	9.06%
01	3550	213,598.42	10,679.92	5.00%
01	4035	1,491,046.11	135,088.78	9.06%
01	4124	83,573.40	4,178.00	5.00%
01	4201	130,109.07	11,787.88	9.06%
01	4203	1,060,754.30	21,215.09	2.00%
01	5630	83,496.65	7,564.80	9.06%
01	5640	816,392.62	70,483.64	8.63%
01	5810	102,548.14	9,290.86	9.06%
01	6010	1,233,355.88	61,668.00	5.00%
01	6264	108,898.75	9,866.23	9.06%
01	6382	199,005.55	18,029.90	9.06%
01	6385	487,475.65	44,165.25	9.06%
01	6387	1,209,024.64	109,537.63	9.06%
01	6515	14,815.70	1,342.30	9.06%
01	6520	244,472.77	22,149.23	9.06%
01	7085	223,192.09	20,171.15	9.04%
01	7220	215,953.20	19,565.36	9.06%
01	7338	128,712.44	11,661.35	9.06%
01	9010	25,271,799.91	272,797.82	1.08%
11	6391	2,383,260.23	215,923.38	9.06%
12	6105	3,200,559.13	289,970.66	9.06%
13	5310	13,302,580.24	698,385.46	5.25%
13	5320	1,584,000.60	83,160.03	5.25%
13	5330	1,029,733.61	54,061.01	5.25%
13	5370	78,844.94	4,139.34	5.25%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,370,287.55	2,370,287.55
2. State Lottery Revenue	8560	4,384,313.76		1,693,988.00	6,078,301.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,384,313.76	0.00	4,064,275.55	8,448,589.31
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		1,896,506.31	1,896,506.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,384,313.76			4,384,313.76
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,384,313.76	0.00	1,896,506.31	6,280,820.07
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,167,769.24	2,167,769.24
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
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,657,364.02	313,379.48	3,367.00	1,514,121.87	32,621,619.33	13,100.00	5,543,373.53
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	0.13	17.00			
1110 Regular Education, K-12	1,065.35	1,065.35		1,065.35	3,100.00	3,100.00	637.00
3100 Alternative Schools	10.00	10.00		10.00	12.00	12.00	
3200 Continuation Schools	14.00	14.00		14.00	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	1.20	1.20		1.20	3.00	3.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	15.77	15.77		15.77			
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)	295.78	295.78		295.78	275.00		509.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational	2.40	2.40		2.40			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	17.70	17.70		17.70			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,448.83	1,448.83	0.13	1,448.83	3,429.00	3,154.00	1,146.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	2,253,181.93	55,990.64	2,309,172.57	175,846.63		2,485,019.20
1110	Regular Education, K-12	196,190,127.98	35,883,634.22	232,073,762.20	17,672,732.00		249,746,494.20
3100	Alternative Schools	2,105,328.32	145,166.32	2,250,494.64	171,378.22		2,421,872.86
3200	Continuation Schools	3,316,635.96	309,830.01	3,626,465.97	276,160.31		3,902,626.28
3300	Independent Study Centers	1,731,189.04	128,931.47	1,860,120.51	141,650.70		2,001,771.21
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	314,518.52	32,267.42	346,785.94	26,408.22		373,194.16
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,506,597.95	48,816.16	3,555,414.11	270,749.61		3,826,163.72
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	3,436,796.66	5,571.92	3,442,368.58	262,141.04		3,704,509.62
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	81,592,796.99	5,993,897.34	87,586,694.33	6,669,845.66		94,256,539.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	389,911.56	7,429.23	397,340.79	30,258.04		427,598.83
7150	Nonagency - Other	27,003.49	0.00	27,003.49	2,056.35		29,059.84
8100	Community Services	475,168.97	0.00	475,168.97	36,184.76		511,353.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					35,269.28	35,269.28
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					5,739,763.89	5,739,763.89
----	Other Outgo					28,797,517.07	28,797,517.07
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		54,790.49	54,790.49	1,699,764.36		1,754,554.85
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,372,639.47)		(1,372,639.47)
----	Total General Fund and Charter Schools Funds Expenditures	295,339,257.37	42,666,325.22	338,005,582.59	26,062,536.43	34,572,550.24	398,640,669.26

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	2,253,181.93	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,253,181.93
1110	Regular Education, K-12	132,359,769.50	15,064,854.79	7,367,351.00	21,832,159.92	9,821,726.11	0.00	6,521,655.53			3,222,611.13	0.00	196,190,127.98
3100	Alternative Schools	1,423,725.28	0.00	0.00	624,083.94	57,519.10	0.00	0.00			0.00	0.00	2,105,328.32
3200	Continuation Schools	2,540,002.04	191.92	56,478.20	319,243.85	246,979.42	0.00	0.00			153,740.53	0.00	3,316,635.96
3300	Independent Study Centers	1,426,150.76	9,257.20	0.00	260,458.26	0.00	0.00	0.00			35,322.82	0.00	1,731,189.04
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	314,518.52	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	314,518.52
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,888,892.44	524,480.99	0.00	569.44	92,655.08	0.00	0.00			0.00	0.00	3,506,597.95
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	867,487.65	1,768,005.99	328,941.80	0.00	472,361.22	0.00	0.00			0.00	0.00	3,436,796.66
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	56,061,784.70	3,893,646.00	7,156.95	0.00	17,067,297.25	4,561,403.48	1,508.61			0.00	0.00	81,592,796.99
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	300,791.77	28,970.19	0.00	0.00	60,149.60	0.00	0.00	0.00	0.00	0.00	0.00	389,911.56
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	27,003.49	0.00	0.00	0.00	0.00	27,003.49
8100	Community Services		0.00	0.00	0.00	0.00	0.00		475,168.97	0.00	0.00	0.00	475,168.97
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		200,436,304.59	21,289,407.08	7,759,927.95	23,036,515.41	27,818,687.78	4,561,403.48	6,550,167.63	475,168.97	0.00	3,411,674.48	0.00	295,339,257.37

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	55,990.64	0.00	0.00	55,990.64
1110	Regular Education, K-12	3,297,799.82	29,504,570.06	3,081,264.34	35,883,634.22
3100	Alternative Schools	30,955.08	114,211.24	0.00	145,166.32
3200	Continuation Schools	43,337.12	266,492.89	0.00	309,830.01
3300	Independent Study Centers	24,237.83	104,693.64	0.00	128,931.47
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	3,714.61	28,552.81	0.00	32,267.42
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	48,816.16	0.00	0.00	48,816.16
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	5,571.92	0.00	0.00	5,571.92
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	915,589.46	2,616,198.69	2,462,109.19	5,993,897.34
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	7,429.23	0.00	0.00	7,429.23
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)	54,790.49	0.00	0.00	54,790.49
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,488,232.36	32,634,719.33	5,543,373.53	42,666,325.22

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,362,640.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	61,578.70
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,016,836.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,994,120.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	27,435,175.90
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	295,339,257.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,666,325.22
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	338,005,582.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,015,946.67
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,253,470.13
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	15,996,660.19
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	22,266,076.99
D. Total Direct Charged and Allocated Costs (B3 + C5)		360,271,659.58
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.62%

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)	35,269.28				35,269.28
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			5,739,763.89		5,739,763.89
Other Outgo (Objects 1000-7999)				28,797,517.07	28,797,517.07
Total Other Costs	35,269.28	0.00	5,739,763.89	28,797,517.07	34,572,550.24

Description	2017-18 Actual	2018-19 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			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
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: _____			

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

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	3,263,555.01	0.00	754,898.12	371,265.66	2,408,665.80	8,105,689.70	13,638,981.51		28,543,055.80
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,818,175.17	7,743,430.38	4,902,511.02		16,145,993.24
3000-3999	Employee Benefits	1,790,242.97	0.00	559,763.29	246,589.13	1,721,285.22	6,729,058.64	8,203,850.78		19,250,790.03
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	65,482.62	61,453.34	15,591.36		215,770.50
5000-5999	Services and Other Operating Expenditures	4,538,391.40	0.00	335.00	2,347.76	17,139.48	12,532,884.12	298,485.02		17,389,582.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,717.80	40,886.84	0.00		47,604.64
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	10,563,830.31	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	81,592,796.99
7310	Transfers of Indirect Costs	154,662.01	0.00	0.00	0.00	0.00	0.00	0.00		154,662.01
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	5,993,897.33								5,993,897.33
	Total Indirect Costs and PCR Allocations	6,148,559.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,148,559.34
	TOTAL COSTS	16,712,389.65	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	87,741,356.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	97,711.00	0.00	0.00	0.00	616,548.80	105,098.68	264.00		819,622.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	98,675.46	2,021,351.12	1,238,052.32		3,358,078.90
3000-3999	Employee Benefits	41,829.33	0.00	0.00	0.00	259,115.76	1,426,600.38	940,845.29		2,668,390.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	55,117.69	0.00	1,999.57		57,117.26
5000-5999	Services and Other Operating Expenditures	512.12	0.00	0.00	0.00	5,729.48	269,602.47	19,812.64		295,656.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,717.80	0.00	0.00		6,717.80
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	140,052.45	0.00	0.00	0.00	1,041,904.99	3,822,652.65	2,200,973.82	0.00	7,205,583.91
7310	Transfers of Indirect Costs	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00		124,220.48
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	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,220.48
	TOTAL BEFORE OBJECT 8980	264,272.93	0.00	0.00	0.00	1,041,904.99	3,822,652.65	2,200,973.82	0.00	7,329,804.39
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									7,329,804.39

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

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	3,165,844.01	0.00	754,898.12	371,265.66	1,792,117.00	8,000,591.02	13,638,717.51		27,723,433.32
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,719,499.71	5,722,079.26	3,664,458.70		12,787,914.34
3000-3999	Employee Benefits	1,748,413.64	0.00	559,763.29	246,589.13	1,462,169.46	5,302,458.26	7,263,005.49		16,582,399.27
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	10,364.93	61,453.34	13,591.79		158,653.24
5000-5999	Services and Other Operating Expenditures	4,537,879.28	0.00	335.00	2,347.76	11,410.00	12,263,281.65	278,672.38		17,093,926.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,886.84	0.00		40,886.84
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	10,423,777.86	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	74,387,213.08
7310	Transfers of Indirect Costs	30,441.53	0.00	0.00	0.00	0.00	0.00	0.00		30,441.53
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	5,993,897.33								5,993,897.33
	Total Indirect Costs and PCR Allocations	6,024,338.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,024,338.86
	TOTAL BEFORE OBJECT 8980	16,448,116.72	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	80,411,551.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									80,411,551.94
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	191,813.67	0.00	0.00	21,797.45	105,297.83	189,385.92	1,039,411.59		1,547,706.46
2000-2999	Classified Salaries	109,945.80	0.00	0.00	0.00	0.00	0.00	0.00		109,945.80
3000-3999	Employee Benefits	146,727.38	0.00	0.00	8,867.36	42,970.60	71,029.23	377,847.00		647,441.57
4000-4999	Books and Supplies	6,414.62	0.00	0.00	85.98	1,249.82	3,381.93	0.00		11,132.35
5000-5999	Services and Other Operating Expenditures	4,459,383.70	0.00	0.00	0.00	0.00	3,711,797.00	0.00		8,171,180.70
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	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
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	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
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)									42,895,738.64
	TOTAL COSTS									53,383,145.52

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	69,765,837.02	47,294,793.12
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL 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. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	69,765,837.02	47,294,793.12
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>4,108.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	4,108.00	

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 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 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 2017-18 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 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: 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 Awards - Resources 3310 and 3320)	_____	_____
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 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (d)</p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p> <p style="text-align: right;">_____</p>

<p>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).</p> <p style="text-align: right;">_____ (e) _____</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (f)</p>
--

<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>
--

SELPA: West Contra Costa Unified (AZ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures (LE-CY Worksheet) FY 2017-18</u>	<u>Actual Expenditures Comparison Year 2016-17</u>	<u>Difference (A - B)</u>
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	<u>87,741,356.33</u>		
b. Less: Expenditures paid from federal sources	<u>7,329,804.39</u>		
c. Expenditures paid from state and local sources	<u>80,411,551.94</u>	<u>69,765,837.02</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>69,765,837.02</u>	
Less: Exempt reduction(s) for SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>80,411,551.94</u>	<u>69,765,837.02</u>	<u>10,645,714.92</u>

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.

	<u>Actual FY 2017-18</u>	<u>Comparison Year 2016-17</u>	<u>Difference</u>
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	<u>87,741,356.33</u>		
b. Less: Expenditures paid from federal sources	<u>7,329,804.39</u>		
c. Expenditures paid from state and local sources	<u>80,411,551.94</u>	<u>69,765,837.02</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>69,765,837.02</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>80,411,551.94</u>	<u>69,765,837.02</u>	<u>10,645,714.92</u>
d. Special education unduplicated pupil count	<u>4,128</u>	<u>4,108</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>19,479.54</u>	<u>16,982.92</u>	<u>2,496.62</u>

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

	<u>Actual FY 2017-18</u>	<u>Comparison Year 2016-17</u>	<u>Difference</u>
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	53,383,145.52	47,294,793.12	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>47,294,793.12</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>53,383,145.52</u>	<u>47,294,793.12</u>	<u>6,088,352.40</u>

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

	<u>Actual FY 2017-18</u>	<u>Comparison Year 2016-17</u>	<u>Difference</u>
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	53,383,145.52	47,294,793.12	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>47,294,793.12</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>53,383,145.52</u>	<u>47,294,793.12</u>	<u>6,088,352.40</u>
b. Special education unduplicated pupil count	<u>4,128</u>	<u>4,108</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,931.96</u>	<u>11,512.85</u>	<u>1,419.11</u>

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

Regina Webber
 Contact Name

(510) 231-1173
 Telephone Number

Executive Director, Business Services
 Title

rwebber@wccusd.net
 E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,128
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,925,392.00	0.00	729,107.00	389,484.00	2,334,031.00	8,479,398.00	13,118,953.00		27,976,365.00
2000-2999	Classified Salaries	1,527,429.00	0.00	313,003.00	164,896.00	1,861,002.00	7,434,918.00	5,255,308.00		16,556,556.00
3000-3999	Employee Benefits	2,074,574.00	0.00	515,485.00	263,731.00	1,848,095.00	7,280,823.00	8,289,180.00		20,271,888.00
4000-4999	Books and Supplies	68,393.00	0.00	1,500.00	22,718.00	109,237.00	77,548.00	19,195.00		298,591.00
5000-5999	Services and Other Operating Expenditures	4,037,735.00	0.00	880.00	2,500.00	35,712.00	3,173,282.00	331,004.00		7,581,113.00
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	10,633,523.00	0.00	1,559,975.00	843,329.00	6,188,077.00	26,445,969.00	27,013,640.00	0.00	72,684,513.00
7310	Transfers of Indirect Costs	68,574.00	0.00	0.00	0.00	0.00	0.00	0.00		68,574.00
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	68,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,574.00
	TOTAL COSTS	10,702,097.00	0.00	1,559,975.00	843,329.00	6,188,077.00	26,445,969.00	27,013,640.00	0.00	72,753,087.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,829,283.00	0.00	729,107.00	389,484.00	1,907,262.00	8,373,410.00	13,118,953.00		27,347,499.00
2000-2999	Classified Salaries	1,527,429.00	0.00	313,003.00	164,896.00	1,773,598.00	5,307,283.00	3,930,962.00		13,017,171.00
3000-3999	Employee Benefits	2,030,756.00	0.00	515,485.00	263,731.00	1,626,270.00	5,686,141.00	7,434,645.00		17,557,028.00
4000-4999	Books and Supplies	68,393.00	0.00	1,500.00	22,718.00	11,650.00	77,548.00	18,500.00		200,309.00
5000-5999	Services and Other Operating Expenditures	4,037,735.00	0.00	880.00	2,500.00	30,800.00	2,903,839.00	317,004.00		7,292,758.00
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	10,493,596.00	0.00	1,559,975.00	843,329.00	5,349,580.00	22,348,221.00	24,820,064.00	0.00	65,414,765.00
7310	Transfers of Indirect Costs	26,184.00	0.00	0.00	0.00	0.00	0.00	0.00		26,184.00
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	26,184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,184.00
	TOTAL BEFORE OBJECT 8980	10,519,780.00	0.00	1,559,975.00	843,329.00	5,349,580.00	22,348,221.00	24,820,064.00	0.00	65,440,949.00
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									65,440,949.00

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	184,889.00	0.00	0.00	20,760.00	102,999.00	205,307.00	1,090,650.00		1,604,605.00
2000-2999	Classified Salaries	108,736.00	0.00	0.00	0.00	0.00	0.00	0.00		108,736.00
3000-3999	Employee Benefits	152,785.00	0.00	0.00	9,074.00	41,299.00	85,761.00	426,229.00		715,148.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	3,967,430.00	0.00	0.00	0.00	0.00	0.00	0.00		3,967,430.00
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	4,413,840.00	0.00	0.00	29,834.00	144,298.00	291,068.00	1,516,879.00	0.00	6,395,919.00
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	4,413,840.00	0.00	0.00	29,834.00	144,298.00	291,068.00	1,516,879.00	0.00	6,395,919.00
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)									39,540,735.00
	TOTAL COSTS									45,936,654.00

* 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	3,263,555.01	0.00	754,898.12	371,265.66	2,408,665.80	8,105,689.70	13,638,981.51		28,543,055.80
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,818,175.17	7,743,430.38	4,902,511.02		16,145,993.24
3000-3999	Employee Benefits	1,790,242.97	0.00	559,763.29	246,589.13	1,721,285.22	6,729,058.64	8,203,850.78		19,250,790.03
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	65,482.62	61,453.34	15,591.36		215,770.50
5000-5999	Services and Other Operating Expenditures	4,538,391.40	0.00	335.00	2,347.76	17,139.48	12,532,884.12	298,485.02		17,389,582.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,717.80	40,886.84	0.00		47,604.64
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	10,563,830.31	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	81,592,796.99
7310	Transfers of Indirect Costs	154,662.01	0.00	0.00	0.00	0.00	0.00	0.00		154,662.01
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)	5,993,897.33								5,993,897.33
	Total Indirect Costs	154,662.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,662.01
	TOTAL COSTS	10,718,492.32	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	81,747,459.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	97,711.00	0.00	0.00	0.00	616,548.80	105,098.68	264.00		819,622.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	98,675.46	2,021,351.12	1,238,052.32		3,358,078.90
3000-3999	Employee Benefits	41,829.33	0.00	0.00	0.00	259,115.76	1,426,600.38	940,845.29		2,668,390.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	55,117.69	0.00	1,999.57		57,117.26
5000-5999	Services and Other Operating Expenditures	512.12	0.00	0.00	0.00	5,729.48	269,602.47	19,812.64		295,656.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,717.80	0.00	0.00		6,717.80
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	140,052.45	0.00	0.00	0.00	1,041,904.99	3,822,652.65	2,200,973.82	0.00	7,205,583.91
7310	Transfers of Indirect Costs	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00		124,220.48
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	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,220.48
	TOTAL BEFORE OBJECT 8980	264,272.93	0.00	0.00	0.00	1,041,904.99	3,822,652.65	2,200,973.82	0.00	7,329,804.39
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									7,329,804.39

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	3,165,844.01	0.00	754,898.12	371,265.66	1,792,117.00	8,000,591.02	13,638,717.51		27,723,433.32
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,719,499.71	5,722,079.26	3,664,458.70		12,787,914.34
3000-3999	Employee Benefits	1,748,413.64	0.00	559,763.29	246,589.13	1,462,169.46	5,302,458.26	7,263,005.49		16,582,399.27
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	10,364.93	61,453.34	13,591.79		158,653.24
5000-5999	Services and Other Operating Expenditures	4,537,879.28	0.00	335.00	2,347.76	11,410.00	12,263,281.65	278,672.38		17,093,926.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,886.84	0.00		40,886.84
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	10,423,777.86	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	74,387,213.08
7310	Transfers of Indirect Costs	30,441.53	0.00	0.00	0.00	0.00	0.00	0.00		30,441.53
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)	5,993,897.33								5,993,897.33
	Total Indirect Costs	30,441.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,441.53
	TOTAL BEFORE OBJECT 8980	10,454,219.39	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	74,417,654.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									74,417,654.61
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	191,813.67	0.00	0.00	21,797.45	105,297.83	189,385.92	1,039,411.59		1,547,706.46
2000-2999	Classified Salaries	109,945.80	0.00	0.00	0.00	0.00	0.00	0.00		109,945.80
3000-3999	Employee Benefits	146,727.38	0.00	0.00	8,867.36	42,970.60	71,029.23	377,847.00		647,441.57
4000-4999	Books and Supplies	6,414.62	0.00	0.00	85.98	1,249.82	3,381.93	0.00		11,132.35
5000-5999	Services and Other Operating Expenditures	4,459,383.70	0.00	0.00	0.00	0.00	3,711,797.00	0.00		8,171,180.70
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	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
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	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
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)									42,895,738.64
	TOTAL COSTS									53,383,145.52

* 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 2018-19 Budget by LEA (LB-B) and the 2017-18 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 2018-19 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 2018-19 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/leamoexempwrksht.xls>.

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

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

SELPA: 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, 3315, and 3320)	<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)

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

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts (LB-B Worksheet) FY 2018-19</u>	<u>Actual Expenditures Comparison Year 2017-18</u>	<u>Difference (A - B)</u>
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	72,753,087.00		
b. Less: Expenditures paid from federal sources	7,312,138.00		
c. Expenditures paid from state and local sources	65,440,949.00	80,411,551.94	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>80,411,551.94</u>	
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	<u>65,440,949.00</u>	<u>80,411,551.94</u>	<u>(14,970,602.94)</u>

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.

	<u>Budgeted Amounts FY 2018-19</u>	<u>Comparison Year 2017-18</u>	<u>Difference</u>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	72,753,087.00		
b. Less: Expenditures paid from federal sources	7,312,138		
c. Expenditures paid from state and local sources	65,440,949.00	80,411,551.94	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>80,411,551.94</u>	
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	<u>65,440,949.00</u>	<u>80,411,551.94</u>	
d. Special education unduplicated pupil count	4128	4108	
e. Per capita state and local expenditures (A2c/A2d)	<u>15,852.94</u>	<u>19,574.38</u>	<u>(3,721.44)</u>

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

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	45,936,654.00	53,383,145.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>53,383,145.52</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>45,936,654.00</u>	<u>53,383,145.52</u>	<u>(7,446,491.52)</u>

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 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	45,936,654.00	53,383,145.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>53,383,145.52</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>45,936,654.00</u>	<u>53,383,145.52</u>	<u>(7,446,491.52)</u>
b. Special education unduplicated pupil count	<u>4,128</u>	<u>4,108</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,128.07</u>	<u>12,994.92</u>	<u>(1,866.85)</u>

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

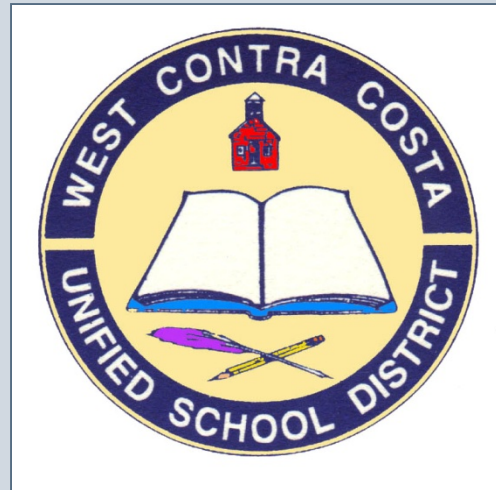
(510) 231-1173
 Telephone Number

Executive Director, Business Services
 Title

rwebber@wccusd.net
 E-mail Address

PRESENTATION

West Contra Costa
Unified School District
September 26, 2018



2017-18

UNAUDITED ACTUAL REPORT/FINAL BUDGET

Unrestricted General Fund 2017-18

	Estimated	Unaudited
Beginning Fund Balance	\$49,204,682	\$49,204,682
State Revenue/Other Income	\$277,733,612	\$277,530,327
Expenses/Other Payables	\$307,917,749	\$317,503,838
Net Increase/(Decrease)	(\$30,184,137)	(\$39,973,511)
Ending Fund Balance	\$19,020,545	\$9,231,171
Fund Balance Components:		
Revolving Cash	\$70,000	\$70,000
Stores Inventory/PPE	\$230,000	\$243,168
Attendance Audit	\$424,715	\$424,715
Unallocated	\$18,295,830	\$8,493,287

Restricted General Fund 2017-18

	Estimated	Unaudited
Beginning Fund Balance	\$23,263,117	\$23,263,118
State Revenue/Other Income	\$130,666,681	\$134,358,758
Expenses/Other Payables	\$143,371,045	\$138,278,496
Net Increase/(Decrease)	(\$12,704,364)	(\$3,919,738)
Ending Fund Balance	\$10,558,753	\$19,343,380

Other Funds

The district also manages fourteen other restricted funds with revenues and expenditures that total over \$217 million.

These funds support various programs and activities in the areas of adult education, child development, food services, and our capital facilities and bond programs.

District special reserve funds, which are set aside to meet our mandated state and board reserve obligations, are located within this area (Fund 17).

Other Fund Reserve Balances

Capital Outlay Funds

- Bond \$137.9 million
- Capital Facilities (Developer Fees) \$8.8 million
- County School Facilities (State Funds) \$2.7 million
- Special Reserve for Capital Outlay (RDA) \$6.7 million

Special Revenue Funds

- Adult Ed \$1.6 million
- Child Development \$45k
- Cafeteria \$1.6 million
- District Mandated Reserves \$39.6 million

Fiscal Impact to Current Year

Our total expenditures for 2017-18 exceeded revenue, which reduced the projected beginning Unrestricted General Fund balance for 2018-19 by approximately \$9,789,374.

- The reconciliation of all fund balances, along with balance sheet accounts, have been updated and will be seen on the first interim report.
- Carryover funds for our various grants will be posted for the new year after acceptance of the first interim report.

District Cash Balances – Fund 01

In the County Treasury, we have a cash balance of approximately \$22.7 million.

Of this amount, \$6.1 million is unrestricted General Fund, and \$16.6 million is designated for restricted programs and services.

These amounts are sufficient to meet unanticipated emergencies and address restricted program expenditure needs.

WCCUSD Three Year General Fund (Fund 01) Projection As of September 26, 2018

Chart in thousands	2018-19	2019-20	2020-21
<i>Beginning Fund Balance</i>	<i>\$28,575</i>	<i>\$28,516</i>	<i>\$23,043</i>
State Revenue/Other Income	\$360,404	\$372,835	\$381,537
Expenditures/Other Payables	\$360,462	\$378,308	\$389,242
Net Increase/(Decrease)	(\$58)	(\$5,474)	(\$7,704)
<i>Ending Fund Balance</i>	<i>\$28,516</i>	<i>\$23,043</i>	<i>\$15,338</i>
Fund Balance Components:			
Unrestricted	\$12,771	\$7,018	\$885
Restricted	\$15,745	\$16,025	\$14,453
<i>Total, Fund Balances</i>	<i>\$28,516</i>	<i>\$23,043</i>	<i>\$15,338</i>
Mandated District Reserves (Fund 17)			
State Mandated 3% Reserve	\$10,813	\$11,175	\$11,503
Board Mandated 6% Reserve	\$21,794	\$21,870	\$21,968
Technology Replacement	\$7,000	\$7,000	\$7,000
<i>Total, Mandated Reserves</i>	<i>\$39,607</i>	<i>\$40,045</i>	<i>\$40,471</i>
<i>Total, General Fund and Reserve Balances</i>	<i>\$68,123</i>	<i>\$63,088</i>	<i>\$55,809</i>

Final Steps for 2017-18

Upon approval of tonight's report, our unaudited financial statements will be submitted to the County Office of Education, the state Department of Education, and our auditors.

These statements will be reviewed by our auditors, with our financial actuals provided during our presentation of the annual audit report in January.

2017-18 Unaudited Actuals Report

Questions?