



Mt. Diablo Unified School District

Unaudited Actuals

2017-18

Presented to the Board of Education
September 12, 2018

Mt. Diablo Unified School District

Board of Education

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Mika Arbelbide, Chief Accountant
Duy Nguyen, Personnel Systems Manager
Isaac Williams, Internal Auditor
Jamie Molina, Fiscal Analyst II
Aaron Hill, Fiscal Analyst I

**Mt. Diablo Unified School District
2017-18 Unaudited Actuals**

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.59%
	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	\$197,261,823.06
	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.	\$197,261,823.06
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	3.55%

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 12, 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:

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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	262,765,793.10	0.00	262,765,793.10	274,037,135.00	0.00	274,037,135.00	4.3%
2) Federal Revenue		8100-8299	6,001.60	17,076,523.33	17,082,524.93	135,121.00	16,572,599.00	16,707,720.00	-2.2%
3) Other State Revenue		8300-8599	10,548,384.41	39,602,569.40	50,150,953.81	16,082,574.00	40,461,503.23	56,544,077.23	12.7%
4) Other Local Revenue		8600-8799	5,321,206.01	9,421,249.92	14,742,455.93	3,895,275.00	6,325,426.00	10,220,701.00	-30.7%
5) TOTAL, REVENUES			278,641,385.12	66,100,342.65	344,741,727.77	294,150,105.00	63,359,528.23	357,509,633.23	3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	130,611,998.42	35,041,635.82	165,653,634.24	131,786,379.00	35,346,302.00	167,132,681.00	0.9%
2) Classified Salaries		2000-2999	33,689,773.19	22,783,615.80	56,473,388.99	32,968,531.00	23,852,242.00	56,820,773.00	0.6%
3) Employee Benefits		3000-3999	57,626,847.39	35,208,705.39	92,835,552.78	60,972,707.00	39,821,751.00	100,794,458.00	8.6%
4) Books and Supplies		4000-4999	8,487,245.46	7,263,352.78	15,750,598.24	5,954,031.00	6,314,772.21	12,268,803.21	-22.1%
5) Services and Other Operating Expenditures		5000-5999	17,162,659.55	23,666,267.02	40,828,926.57	18,255,457.00	17,318,014.92	35,573,471.92	-12.9%
6) Capital Outlay		6000-6999	583,072.54	2,421,471.30	3,004,543.84	573,200.00	1,278,228.00	1,851,428.00	-38.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	572,934.68	2,499,774.89	3,072,709.57	473,353.00	1,232,748.00	1,706,101.00	-44.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,054,060.60)	3,429,266.56	(624,794.04)	(4,411,171.10)	3,737,133.10	(674,038.00)	7.9%
9) TOTAL, EXPENDITURES			244,680,470.63	132,314,089.56	376,994,560.19	246,572,486.90	128,901,191.23	375,473,678.13	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			33,960,914.49	(66,213,746.91)	(32,252,832.42)	47,577,618.10	(65,541,663.00)	(17,964,044.90)	-44.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,856,960.28)	(395,872.14)	(32,252,832.42)	(17,713,714.90)	(250,330.00)	(17,964,044.90)	-44.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,339,732.17	18,449,561.78	88,789,293.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,339,732.17	18,449,561.78	88,789,293.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.2%
d) Other Restatements		9795	0.00	994,512.00	994,512.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,339,732.17	19,444,073.78	89,783,805.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.9%
2) Ending Balance, June 30 (E + F1e)			38,482,771.89	19,048,201.64	57,530,973.53	20,769,056.99	18,797,871.64	39,566,928.63	-31.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	304,966.61	0.00	304,966.61	304,276.00	0.00	304,276.00	-0.2%
Stores		9712	407,650.92	0.00	407,650.92	367,882.00	0.00	367,882.00	-9.8%
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	19,048,201.64	19,048,201.64	0.00	18,797,871.64	18,797,871.64	-1.3%
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	30,230,263.36	0.00	30,230,263.36	8,832,687.99	0.00	8,832,687.99	-70.8%
LCFF Supplemental	0000	9780	25,182,727.00		25,182,727.00				
Retirement & Health Benefit Increases	0000	9780	5,047,536.36		5,047,536.36				
Retirement & Health Benefits Increases	0000	9780				8,832,687.99		8,832,687.99	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,539,891.00	0.00	7,539,891.00	11,264,211.00	0.00	11,264,211.00	49.4%
Unassigned/Unappropriated Amount		9790	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	48,107,254.06	11,588,705.51	59,695,959.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	273,113.55	0.00	273,113.55				
c) in Revolving Cash Account		9130	304,966.61	0.00	304,966.61				
d) with Fiscal Agent/Trustee		9135	49,836.71	0.00	49,836.71				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,517,750.44	0.00	1,517,750.44				
3) Accounts Receivable		9200	5,862.86	2,188,919.57	2,194,782.43				
4) Due from Grantor Government		9290	5,960,862.67	6,975,881.44	12,936,744.11				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	407,650.92	0.00	407,650.92				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			56,627,297.82	20,753,506.52	77,380,804.34				
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	18,144,525.93	74,846.57	18,219,372.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	1,630,458.31	1,630,458.31				
6) TOTAL, LIABILITIES			18,144,525.93	1,705,304.88	19,849,830.81				
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)			38,482,771.89	19,048,201.64	57,530,973.53				

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	101,758,236.00	0.00	101,758,236.00	115,556,017.00	0.00	115,556,017.00	13.6%
Education Protection Account State Aid - Current Year		8012	38,557,400.00	0.00	38,557,400.00	36,595,072.00	0.00	36,595,072.00	-5.1%
State Aid - Prior Years		8019	(4,492,738.45)	0.00	(4,492,738.45)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	866,719.06	0.00	866,719.06	867,302.00	0.00	867,302.00	0.1%
Timber Yield Tax		8022	38.00	0.00	38.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	5,248.97	0.00	5,248.97	5,322.00	0.00	5,322.00	1.4%
County & District Taxes Secured Roll Taxes		8041	108,638,285.99	0.00	108,638,285.99	110,950,055.00	0.00	110,950,055.00	2.1%
Unsecured Roll Taxes		8042	3,963,818.15	0.00	3,963,818.15	3,568,529.00	0.00	3,568,529.00	-10.0%
Prior Years' Taxes		8043	(253,063.84)	0.00	(253,063.84)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	3,925,243.80	0.00	3,925,243.80	3,827,057.00	0.00	3,827,057.00	-2.5%
Education Revenue Augmentator Fund (ERAF)		8045	15,024,791.00	0.00	15,024,791.00	13,921,744.00	0.00	13,921,744.00	-7.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,629,455.31	0.00	6,629,455.31	1,490,201.00	0.00	1,490,201.00	-77.5%
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			274,623,433.99	0.00	274,623,433.99	286,781,299.00	0.00	286,781,299.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(127,449.00)		(127,449.00)	(127,449.00)		(127,449.00)	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	(11,730,191.89)	0.00	(11,730,191.89)	(12,616,715.00)	0.00	(12,616,715.00)	7.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			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			262,765,793.10	0.00	262,765,793.10	274,037,135.00	0.00	274,037,135.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,242,792.00	6,242,792.00	0.00	6,411,971.00	6,411,971.00	2.7%
Special Education Discretionary Grants		8182	0.00	1,303,172.15	1,303,172.15	0.00	1,337,628.00	1,337,628.00	2.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	26,818.40	26,818.40	0.00	16,200.00	16,200.00	-39.6%
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		6,161,390.13	6,161,390.13		5,946,734.00	5,946,734.00	-3.5%
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		926,873.34	926,873.34		841,513.00	841,513.00	-9.2%
Title III, Part A, Immigrant Education Program	4201	8290		101,122.44	101,122.44		102,456.00	102,456.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		867,744.20	867,744.20		715,373.00	715,373.00	-17.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		207,338.33	207,338.33		210,635.00	210,635.00	1.6%
All Other Federal Revenue	All Other	8290	6,001.60	1,239,272.34	1,245,273.94	135,121.00	990,089.00	1,125,210.00	-9.6%
TOTAL, FEDERAL REVENUE			6,001.60	17,076,523.33	17,082,524.93	135,121.00	16,572,599.00	16,707,720.00	-2.2%
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		17,214,991.00	17,214,991.00		17,691,547.00	17,691,547.00	2.8%
Prior Years	6500	8319		92,238.00	92,238.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	117,250.00	117,250.00	0.00	120,428.00	120,428.00	2.7%
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	5,594,966.00	0.00	5,594,966.00	11,449,060.00	0.00	11,449,060.00	104.6%
Lottery - Unrestricted and Instructional Materials		8560	4,914,758.41	1,927,785.78	6,842,544.19	4,555,514.00	1,497,703.00	6,053,217.00	-11.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,208,782.49	3,208,782.49		3,170,577.23	3,170,577.23	-1.2%
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%

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		691,239.00	691,239.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,204,928.49	1,204,928.49		515,625.00	515,625.00	-57.2%
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	38,660.00	15,145,354.64	15,184,014.64	78,000.00	17,465,623.00	17,543,623.00	15.5%
TOTAL, OTHER STATE REVENUE			10,548,384.41	39,602,569.40	50,150,953.81	16,082,574.00	40,461,503.23	56,544,077.23	12.7%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,080,022.55	1,080,022.55	0.00	60,000.00	60,000.00	-94.4%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	46,676.99	0.00	46,676.99	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	26,182.78	26,182.78	0.00	15,000.00	15,000.00	-42.7%
All Other Sales		8639	27,277.80	0.00	27,277.80	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	877,330.26	96,705.62	974,035.88	683,505.00	130,635.00	814,140.00	-16.4%
Interest		8660	1,180,526.28	0.00	1,180,526.28	1,050,770.00	0.00	1,050,770.00	-11.0%
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	(7,622.85)	0.00	(7,622.85)	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	1,418,009.91	1,418,009.91	0.00	1,307,520.00	1,307,520.00	-7.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	3,197,017.53	6,800,329.06	9,997,346.59	2,161,000.00	4,812,271.00	6,973,271.00	-30.2%
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			5,321,206.01	9,421,249.92	14,742,455.93	3,895,275.00	6,325,426.00	10,220,701.00	-30.7%
TOTAL, REVENUES			278,641,385.12	66,100,342.65	344,741,727.77	294,150,105.00	63,359,528.23	357,509,633.23	3.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	107,551,490.63	24,600,301.39	132,151,792.02	107,881,569.00	25,376,321.00	133,257,890.00	0.8%
Certificated Pupil Support Salaries		1200	6,989,260.03	7,447,412.04	14,436,672.07	7,381,351.00	7,535,289.00	14,916,640.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	14,866,754.50	2,155,174.13	17,021,928.63	15,253,878.00	1,708,398.00	16,962,276.00	-0.4%
Other Certificated Salaries		1900	1,204,493.26	838,748.26	2,043,241.52	1,269,581.00	726,294.00	1,995,875.00	-2.3%
TOTAL, CERTIFICATED SALARIES			130,611,998.42	35,041,635.82	165,653,634.24	131,786,379.00	35,346,302.00	167,132,681.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	919,122.51	13,899,904.25	14,819,026.76	850,493.00	14,306,508.00	15,157,001.00	2.3%
Classified Support Salaries		2200	16,682,822.28	4,378,642.12	21,061,464.40	15,356,698.00	4,621,122.00	19,977,820.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	3,017,103.00	1,125,384.03	4,142,487.03	3,330,304.00	1,199,442.00	4,529,746.00	9.3%
Clerical, Technical and Office Salaries		2400	11,979,765.77	1,743,366.55	13,723,132.32	12,361,463.00	1,740,945.00	14,102,408.00	2.8%
Other Classified Salaries		2900	1,090,959.63	1,636,318.85	2,727,278.48	1,069,573.00	1,984,225.00	3,053,798.00	12.0%
TOTAL, CLASSIFIED SALARIES			33,689,773.19	22,783,615.80	56,473,388.99	32,968,531.00	23,852,242.00	56,820,773.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,193,028.22	16,992,631.48	35,185,659.70	21,193,467.00	20,233,806.00	41,427,273.00	17.7%
PERS		3201-3202	4,740,367.47	3,213,015.96	7,953,383.43	5,832,092.00	4,406,285.00	10,238,377.00	28.7%
OASDI/Medicare/Alternative		3301-3302	4,339,283.30	2,191,681.37	6,530,964.67	4,518,728.00	2,438,119.00	6,956,847.00	6.5%
Health and Welfare Benefits		3401-3402	22,175,035.59	9,520,136.36	31,695,171.95	21,268,261.00	9,335,531.00	30,603,792.00	-3.4%
Unemployment Insurance		3501-3502	79,329.14	27,574.46	106,903.60	83,765.00	30,279.00	114,044.00	6.7%
Workers' Compensation		3601-3602	4,817,933.71	1,667,311.57	6,485,245.28	4,979,038.00	1,794,501.00	6,773,539.00	4.4%
OPEB, Allocated		3701-3702	2,307,719.60	1,060,922.47	3,368,642.07	2,188,626.00	1,064,633.00	3,253,259.00	-3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	974,150.36	535,431.72	1,509,582.08	908,730.00	518,597.00	1,427,327.00	-5.4%
TOTAL, EMPLOYEE BENEFITS			57,626,847.39	35,208,705.39	92,835,552.78	60,972,707.00	39,821,751.00	100,794,458.00	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,546,301.33	1,085,158.18	2,631,459.51	159,700.00	1,000,300.00	1,160,000.00	-55.9%
Books and Other Reference Materials		4200	363,062.37	191,700.07	554,762.44	278,605.00	556,361.00	834,966.00	50.5%
Materials and Supplies		4300	5,591,945.17	4,339,064.68	9,931,009.85	5,013,733.00	3,940,203.21	8,953,936.21	-9.8%

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)	
Noncapitalized Equipment		4400	985,936.59	1,647,429.85	2,633,366.44	501,993.00	817,908.00	1,319,901.00	-49.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,487,245.46	7,263,352.78	15,750,598.24	5,954,031.00	6,314,772.21	12,268,803.21	-22.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,582,758.68	15,502,694.14	17,085,452.82	1,264,322.00	10,943,708.00	12,208,030.00	-28.5%
Travel and Conferences		5200	528,476.16	890,726.73	1,419,202.89	691,922.00	613,770.00	1,305,692.00	-8.0%
Dues and Memberships		5300	73,833.86	61,316.69	135,150.55	107,508.00	13,713.00	121,221.00	-10.3%
Insurance		5400 - 5450	1,255,293.25	948.00	1,256,241.25	1,266,460.00	1,500.00	1,267,960.00	0.9%
Operations and Housekeeping Services		5500	5,763,416.29	9,241.10	5,772,657.39	5,897,879.00	8,664.00	5,906,543.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,105,914.54	1,708,522.55	2,814,437.09	1,333,940.00	1,735,284.00	3,069,224.00	9.1%
Transfers of Direct Costs		5710	(1,150,860.51)	1,150,860.51	0.00	(598,547.00)	598,547.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(90,451.97)	(193,398.09)	(283,850.06)	(62,174.00)	(214,554.00)	(276,728.00)	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	7,240,634.20	4,519,264.37	11,759,898.57	7,486,403.00	3,599,594.92	11,085,997.92	-5.7%
Communications		5900	853,645.05	16,091.02	869,736.07	867,744.00	17,788.00	885,532.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,162,659.55	23,666,267.02	40,828,926.57	18,255,457.00	17,318,014.92	35,573,471.92	-12.9%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
Buildings and Improvements of Buildings		6200	0.00	2,103,316.57	2,103,316.57	0.00	965,940.00	965,940.00	-54.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	118,062.39	178,878.14	296,940.53	146,200.00	10,000.00	156,200.00	-47.4%
Equipment Replacement		6500	465,010.15	139,276.59	604,286.74	427,000.00	252,288.00	679,288.00	12.4%
TOTAL, CAPITAL OUTLAY			583,072.54	2,421,471.30	3,004,543.84	573,200.00	1,278,228.00	1,851,428.00	-38.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	97,586.00	97,586.00	0.00	97,586.00	97,586.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	588.11	588.11	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	2,400,681.00	2,400,681.00	0.00	1,135,162.00	1,135,162.00	-52.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	919.78	919.78	0.00	0.00	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)	
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	39,881.10	0.00	39,881.10	24,947.00	0.00	24,947.00	-37.4%
Other Debt Service - Principal		7439	533,053.58	0.00	533,053.58	448,406.00	0.00	448,406.00	-15.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			572,934.68	2,499,774.89	3,072,709.57	473,353.00	1,232,748.00	1,706,101.00	-44.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,429,266.56)	3,429,266.56	0.00	(3,737,133.10)	3,737,133.10	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(624,794.04)	0.00	(624,794.04)	(674,038.00)	0.00	(674,038.00)	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,054,060.60)	3,429,266.56	(624,794.04)	(4,411,171.10)	3,737,133.10	(674,038.00)	7.9%
TOTAL, EXPENDITURES			244,680,470.63	132,314,089.56	376,994,560.19	246,572,486.90	128,901,191.23	375,473,678.13	-0.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	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			(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	262,765,793.10	0.00	262,765,793.10	274,037,135.00	0.00	274,037,135.00	4.3%
2) Federal Revenue		8100-8299	6,001.60	17,076,523.33	17,082,524.93	135,121.00	16,572,599.00	16,707,720.00	-2.2%
3) Other State Revenue		8300-8599	10,548,384.41	39,602,569.40	50,150,953.81	16,082,574.00	40,461,503.23	56,544,077.23	12.7%
4) Other Local Revenue		8600-8799	5,321,206.01	9,421,249.92	14,742,455.93	3,895,275.00	6,325,426.00	10,220,701.00	-30.7%
5) TOTAL, REVENUES			278,641,385.12	66,100,342.65	344,741,727.77	294,150,105.00	63,359,528.23	357,509,633.23	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		152,644,391.03	85,938,481.00	238,582,872.03	149,697,413.00	84,119,085.13	233,816,498.13	-2.0%
2) Instruction - Related Services	2000-2999		36,021,922.61	10,386,144.44	46,408,067.05	37,917,321.00	10,208,878.00	48,126,199.00	3.7%
3) Pupil Services	3000-3999		21,853,474.31	15,063,866.48	36,917,340.79	21,231,055.00	16,856,708.00	38,087,763.00	3.2%
4) Ancillary Services	4000-4999		332,071.68	1,720,365.93	2,052,437.61	228,420.00	1,029,733.00	1,258,153.00	-38.7%
5) Community Services	5000-5999		55.38	3,781.79	3,837.17	8,398.00	0.00	8,398.00	118.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,508,302.64	3,513,684.31	14,021,986.95	12,959,327.90	4,048,256.10	17,007,584.00	21.3%
8) Plant Services	8000-8999		22,747,318.30	13,187,990.72	35,935,309.02	24,057,199.00	11,405,783.00	35,462,982.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	572,934.68	2,499,774.89	3,072,709.57	473,353.00	1,232,748.00	1,706,101.00	-44.5%
10) TOTAL, EXPENDITURES			244,680,470.63	132,314,089.56	376,994,560.19	246,572,486.90	128,901,191.23	375,473,678.13	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,960,914.49	(66,213,746.91)	(32,252,832.42)	47,577,618.10	(65,541,663.00)	(17,964,044.90)	-44.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,817,874.77)	65,817,874.77	0.00	(65,291,333.00)	65,291,333.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,856,960.28)	(395,872.14)	(32,252,832.42)	(17,713,714.90)	(250,330.00)	(17,964,044.90)	-44.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,339,732.17	18,449,561.78	88,789,293.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,339,732.17	18,449,561.78	88,789,293.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.2%
d) Other Restatements		9795	0.00	994,512.00	994,512.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,339,732.17	19,444,073.78	89,783,805.95	38,482,771.89	19,048,201.64	57,530,973.53	-35.9%
2) Ending Balance, June 30 (E + F1e)			38,482,771.89	19,048,201.64	57,530,973.53	20,769,056.99	18,797,871.64	39,566,928.63	-31.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	304,966.61	0.00	304,966.61	304,276.00	0.00	304,276.00	-0.2%
Stores		9712	407,650.92	0.00	407,650.92	367,882.00	0.00	367,882.00	-9.8%
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	19,048,201.64	19,048,201.64	0.00	18,797,871.64	18,797,871.64	-1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	30,230,263.36	0.00	30,230,263.36	8,832,687.99	0.00	8,832,687.99	-70.8%
LCFF Supplemental	0000	9780	25,182,727.00		25,182,727.00				
Retirement & Health Benefit Increases	0000	9780	5,047,536.36		5,047,536.36				
Retirement & Health Benefits Increases	0000	9780				8,832,687.99		8,832,687.99	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,539,891.00	0.00	7,539,891.00	11,264,211.00	0.00	11,264,211.00	49.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	659,028.16	659,028.16
6230	California Clean Energy Jobs Act	6,730,768.05	6,480,438.05
6300	Lottery: Instructional Materials	1,739,635.72	1,739,635.72
6500	Special Education	44,085.35	44,085.35
7338	College Readiness Block Grant	232,072.17	232,072.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,854,786.68	4,854,786.68
9010	Other Restricted Local	4,787,825.51	4,787,825.51
Total, Restricted Balance		<u>19,048,201.64</u>	<u>18,797,871.64</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,942,572.42	2,345,661.00	20.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,581.36	161,631.00	-4.1%
4) Other Local Revenue		8600-8799	312,943.91	380,813.00	21.7%
5) TOTAL, REVENUES			2,424,097.69	2,888,105.00	19.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	902,292.16	1,099,206.00	21.8%
2) Classified Salaries		2000-2999	509,907.80	525,274.00	3.0%
3) Employee Benefits		3000-3999	400,327.70	529,193.00	32.2%
4) Books and Supplies		4000-4999	86,400.35	128,759.00	49.0%
5) Services and Other Operating Expenditures		5000-5999	452,993.81	531,389.00	17.3%
6) Capital Outlay		6000-6999	205,923.00	300,000.00	45.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,557,844.82	3,113,821.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,747.13)	(225,716.00)	68.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,747.13)	(225,716.00)	68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,002.82	1,172,255.69	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,002.82	1,172,255.69	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,306,002.82	1,172,255.69	-10.2%
2) Ending Balance, June 30 (E + F1e)			1,172,255.69	946,539.69	-19.3%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,094,547.64	868,831.64	-20.6%
Eagle Peak Charter School	0000	9760	1,094,547.64		
Eagle Peak Charter School	0000	9760		868,831.64	
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	719,366.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	382,332.98		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	106,836.52		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	59,181.91		
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			1,267,718.33		
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	95,462.64		
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			95,462.64		
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)			1,172,255.69		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	587,959.00	764,093.00	30.0%
Education Protection Account State Aid - Current Year		8012	288,457.00	337,426.00	17.0%
State Aid - Prior Years		8019	(12,902.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	127,449.00	127,449.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	951,609.42	1,116,693.00	17.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,942,572.42	2,345,661.00	20.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	37,513.00	38,957.00	3.8%
Lottery - Unrestricted and Instructional Materials		8560	47,193.36	48,306.00	2.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	83,875.00	74,368.00	-11.3%
TOTAL, OTHER STATE REVENUE			168,581.36	161,631.00	-4.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,323.57	6,500.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	301,620.34	374,313.00	24.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			312,943.91	380,813.00	21.7%
TOTAL, REVENUES			2,424,097.69	2,888,105.00	19.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	772,819.70	976,291.00	26.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,472.46	122,915.00	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			902,292.16	1,099,206.00	21.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	281,030.38	263,503.00	-6.2%
Classified Support Salaries		2200	17,301.75	36,237.00	109.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	121,707.15	124,001.00	1.9%
Other Classified Salaries		2900	89,868.52	101,533.00	13.0%
TOTAL, CLASSIFIED SALARIES			509,907.80	525,274.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	215,565.96	258,023.00	19.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,886.73	55,261.00	8.6%
Health and Welfare Benefits		3401-3402	100,107.01	179,400.00	79.2%
Unemployment Insurance		3501-3502	8,901.00	9,065.00	1.8%
Workers' Compensation		3601-3602	24,867.00	27,444.00	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			400,327.70	529,193.00	32.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,050.00	New
Books and Other Reference Materials		4200	1,803.50	5,000.00	177.2%
Materials and Supplies		4300	66,251.05	93,709.00	41.4%
Noncapitalized Equipment		4400	18,345.80	29,000.00	58.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,400.35	128,759.00	49.0%

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	13,139.92	25,900.00	97.1%
Dues and Memberships		5300	6,665.00	7,200.00	8.0%
Insurance		5400-5450	10,532.00	13,000.00	23.4%
Operations and Housekeeping Services		5500	16,827.53	17,958.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,783.45	51,048.00	22.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	211,001.00	219,354.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	146,177.21	186,539.00	27.6%
Communications		5900	6,867.70	10,390.00	51.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			452,993.81	531,389.00	17.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	205,923.00	300,000.00	45.7%
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			205,923.00	300,000.00	45.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,557,844.82	3,113,821.00	21.7%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,942,572.42	2,345,661.00	20.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,581.36	161,631.00	-4.1%
4) Other Local Revenue		8600-8799	312,943.91	380,813.00	21.7%
5) TOTAL, REVENUES			2,424,097.69	2,888,105.00	19.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,803,586.19	2,200,529.00	22.0%
2) Instruction - Related Services	2000-2999		461,445.82	504,432.00	9.3%
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		294.88	1,400.00	374.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		292,517.93	407,460.00	39.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,557,844.82	3,113,821.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(133,747.13)	(225,716.00)	68.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,747.13)	(225,716.00)	68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,306,002.82	1,172,255.69	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,306,002.82	1,172,255.69	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,306,002.82	1,172,255.69	-10.2%
2) Ending Balance, June 30 (E + F1e)			1,172,255.69	946,539.69	-19.3%
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			77,708.05	77,708.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,094,547.64	868,831.64	-20.6%
Eagle Peak Charter School	0000	9760	1,094,547.64		
Eagle Peak Charter School	0000	9760		868,831.64	
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
6230	California Clean Energy Jobs Act	43,754.16	43,754.16
6300	Lottery: Instructional Materials	33,953.89	33,953.89
Total, Restricted Balance		<u>77,708.05</u>	<u>77,708.05</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	919,471.06	957,807.00	4.2%
3) Other State Revenue		8300-8599	3,973,928.60	4,020,257.00	1.2%
4) Other Local Revenue		8600-8799	1,737,539.86	1,540,964.00	-11.3%
5) TOTAL, REVENUES			6,630,939.52	6,519,028.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,510,140.86	2,539,791.00	1.2%
2) Classified Salaries		2000-2999	1,209,109.63	1,331,442.00	10.1%
3) Employee Benefits		3000-3999	1,319,136.38	1,576,047.00	19.5%
4) Books and Supplies		4000-4999	336,214.90	383,691.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	678,909.24	720,183.00	6.1%
6) Capital Outlay		6000-6999	27,695.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	191,152.90	209,889.00	9.8%
9) TOTAL, EXPENDITURES			6,272,358.91	6,761,043.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			358,580.61	(242,015.00)	-167.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			358,580.61	(242,015.00)	-167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,787,708.72	2,146,289.33	20.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,787,708.72	2,146,289.33	20.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,787,708.72	2,146,289.33	20.1%
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	27,553.91	27,553.91	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	2,118,735.42	1,876,720.42	-11.4%
	0000	9760	2,118,735.42		
	0000	9760		1,876,720.42	
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	573,253.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	636,678.54		
3) Accounts Receivable		9200	104,579.60		
4) Due from Grantor Government		9290	875,274.55		
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			2,189,786.66		
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	43,497.33		
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			43,497.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,146,289.33		

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	83,210.53	102,150.00	22.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	836,260.53	855,657.00	2.3%
TOTAL, FEDERAL REVENUE			919,471.06	957,807.00	4.2%
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	3,638,642.00	3,706,251.00	1.9%
All Other State Revenue	All Other	8590	335,286.60	314,006.00	-6.3%
TOTAL, OTHER STATE REVENUE			3,973,928.60	4,020,257.00	1.2%

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	25,829.37	18,784.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,041,741.50	963,750.00	-7.5%
Interagency Services		8677	0.00	330.00	New
Other Local Revenue					
All Other Local Revenue		8699	669,968.99	558,100.00	-16.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,737,539.86	1,540,964.00	-11.3%
TOTAL, REVENUES			6,630,939.52	6,519,028.00	-1.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,885,903.29	1,851,471.00	-1.8%
Certificated Pupil Support Salaries		1200	12,753.04	7,802.00	-38.8%
Certificated Supervisors' and Administrators' Salaries		1300	370,904.69	361,836.00	-2.4%
Other Certificated Salaries		1900	240,579.84	318,682.00	32.5%
TOTAL, CERTIFICATED SALARIES			2,510,140.86	2,539,791.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	269,933.24	359,052.00	33.0%
Classified Support Salaries		2200	105,574.81	101,934.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	653,142.57	702,076.00	7.5%
Other Classified Salaries		2900	180,459.01	168,380.00	-6.7%
TOTAL, CLASSIFIED SALARIES			1,209,109.63	1,331,442.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	456,554.06	625,884.00	37.1%
PERS		3201-3202	152,620.39	186,731.00	22.3%
OASDI/Medicare/Alternative		3301-3302	125,270.98	137,687.00	9.9%
Health and Welfare Benefits		3401-3402	434,064.80	470,258.00	8.3%
Unemployment Insurance		3501-3502	1,820.37	2,393.00	31.5%
Workers' Compensation		3601-3602	108,900.80	116,836.00	7.3%
OPEB, Allocated		3701-3702	23,647.84	21,692.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,257.14	14,566.00	-10.4%
TOTAL, EMPLOYEE BENEFITS			1,319,136.38	1,576,047.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	110,808.57	135,201.00	22.0%
Books and Other Reference Materials		4200	542.60	1,200.00	121.2%
Materials and Supplies		4300	146,244.40	150,991.00	3.2%
Noncapitalized Equipment		4400	78,619.33	96,299.00	22.5%
TOTAL, BOOKS AND SUPPLIES			336,214.90	383,691.00	14.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	6,248.00	0.00	-100.0%
Travel and Conferences		5200	57,358.38	65,426.00	14.1%
Dues and Memberships		5300	5,462.34	4,380.00	-19.8%
Insurance		5400-5450	2,300.00	2,300.00	0.0%
Operations and Housekeeping Services		5500	397.33	600.00	51.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,593.86	44,706.00	22.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(552.73)	15,175.00	-2845.5%
Professional/Consulting Services and Operating Expenditures		5800	518,226.34	531,046.00	2.5%
Communications		5900	52,875.72	56,550.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			678,909.24	720,183.00	6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	27,695.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,695.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		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	191,152.90	209,889.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,152.90	209,889.00	9.8%
TOTAL, EXPENDITURES			6,272,358.91	6,761,043.00	7.8%

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	919,471.06	957,807.00	4.2%
3) Other State Revenue		8300-8599	3,973,928.60	4,020,257.00	1.2%
4) Other Local Revenue		8600-8799	1,737,539.86	1,540,964.00	-11.3%
5) TOTAL, REVENUES			6,630,939.52	6,519,028.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,776,415.44	4,039,891.00	7.0%
2) Instruction - Related Services	2000-2999		2,244,771.39	2,455,432.00	9.4%
3) Pupil Services	3000-3999		30,754.72	24,779.00	-19.4%
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		191,152.90	209,889.00	9.8%
8) Plant Services	8000-8999		29,264.46	31,052.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,272,358.91	6,761,043.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			358,580.61	(242,015.00)	-167.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			358,580.61	(242,015.00)	-167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,787,708.72	2,146,289.33	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,787,708.72	2,146,289.33	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,787,708.72	2,146,289.33	20.1%
2) Ending Balance, June 30 (E + F1e)			2,146,289.33	1,904,274.33	-11.3%
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			27,553.91	27,553.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,118,735.42	1,876,720.42	-11.4%
Adult Education Fund	0000	9760	2,118,735.42		
Adult Education Fund	0000	9760		1,876,720.42	
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
6392	Adult Education Block Grant Data and Accountability	5,000.00	5,000.00
9010	Other Restricted Local	22,553.91	22,553.91
Total, Restricted Balance		<u>27,553.91</u>	<u>27,553.91</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	9,087,610.52	9,108,000.00	0.2%
3) Other State Revenue		8300-8599	548,251.98	650,000.00	18.6%
4) Other Local Revenue		8600-8799	2,792,444.51	3,045,000.00	9.0%
5) TOTAL, REVENUES			12,428,307.01	12,803,000.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,538,210.72	4,011,467.00	-11.6%
3) Employee Benefits		3000-3999	1,834,532.19	2,097,553.00	14.3%
4) Books and Supplies		4000-4999	5,396,285.25	5,379,900.00	-0.3%
5) Services and Other Operating Expenditures		5000-5999	169,502.92	323,130.00	90.6%
6) Capital Outlay		6000-6999	0.00	453,612.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	433,641.14	464,149.00	7.0%
9) TOTAL, EXPENDITURES			12,372,172.22	12,729,811.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,134.79	73,189.00	30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,134.79	73,189.00	30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,405,927.61	4,706,535.71	6.8%
b) Audit Adjustments		9793	244,473.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,650,400.92	4,706,535.71	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,650,400.92	4,706,535.71	1.2%
2) Ending Balance, June 30 (E + F1e)			4,706,535.71	4,779,724.71	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,245.08	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	4,689,290.63	4,779,724.71	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,449,508.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,489,415.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	17,858.75		
2) Investments		9150	726,279.15		
3) Accounts Receivable		9200	1,323,680.14		
4) Due from Grantor Government		9290	138,409.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,245.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,162,397.15		
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	455,861.44		
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			455,861.44		
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)			4,706,535.71		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,270,918.09	8,355,000.00	1.0%
Donated Food Commodities		8221	765,013.00	753,000.00	-1.6%
All Other Federal Revenue		8290	51,679.43	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,087,610.52	9,108,000.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	548,251.98	650,000.00	18.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			548,251.98	650,000.00	18.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,740,656.30	3,000,000.00	9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,531.30	30,000.00	-27.8%
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	10,256.91	15,000.00	46.2%
TOTAL, OTHER LOCAL REVENUE			2,792,444.51	3,045,000.00	9.0%
TOTAL, REVENUES			12,428,307.01	12,803,000.00	3.0%

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	3,876,802.55	3,356,794.00	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	368,451.99	379,018.00	2.9%
Clerical, Technical and Office Salaries		2400	162,931.29	185,655.00	13.9%
Other Classified Salaries		2900	130,024.89	90,000.00	-30.8%
TOTAL, CLASSIFIED SALARIES			4,538,210.72	4,011,467.00	-11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	471,644.21	594,667.00	26.1%
OASDI/Medicare/Alternative		3301-3302	297,546.13	292,003.00	-1.9%
Health and Welfare Benefits		3401-3402	820,783.82	970,025.00	18.2%
Unemployment Insurance		3501-3502	2,122.52	2,087.00	-1.7%
Workers' Compensation		3601-3602	131,891.97	121,768.00	-7.7%
OPEB, Allocated		3701-3702	77,485.26	85,083.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,058.28	31,920.00	-3.4%
TOTAL, EMPLOYEE BENEFITS			1,834,532.19	2,097,553.00	14.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	66,215.88	75,500.00	14.0%
Noncapitalized Equipment		4400	128,653.10	100,000.00	-22.3%
Food		4700	5,201,416.27	5,204,400.00	0.1%
TOTAL, BOOKS AND SUPPLIES			5,396,285.25	5,379,900.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,971.83	12,500.00	4.4%
Dues and Memberships		5300	2,047.01	2,100.00	2.6%
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	5,289.98	11,000.00	107.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,909.68)	13,209.00	-437.9%
Professional/Consulting Services and Operating Expenditures		5800	145,231.77	274,321.00	88.9%
Communications		5900	8,872.01	10,000.00	12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,502.92	323,130.00	90.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	453,612.00	New
TOTAL, CAPITAL OUTLAY			0.00	453,612.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	433,641.14	464,149.00	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			433,641.14	464,149.00	7.0%
TOTAL, EXPENDITURES			12,372,172.22	12,729,811.00	2.9%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,087,610.52	9,108,000.00	0.2%
3) Other State Revenue		8300-8599	548,251.98	650,000.00	18.6%
4) Other Local Revenue		8600-8799	2,792,444.51	3,045,000.00	9.0%
5) TOTAL, REVENUES			12,428,307.01	12,803,000.00	3.0%
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		11,938,531.08	12,265,662.00	2.7%
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		433,641.14	464,149.00	7.0%
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			12,372,172.22	12,729,811.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,134.79	73,189.00	30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,134.79	73,189.00	30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,405,927.61	4,706,535.71	6.8%
b) Audit Adjustments		9793	244,473.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,650,400.92	4,706,535.71	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,650,400.92	4,706,535.71	1.2%
2) Ending Balance, June 30 (E + F1e)			4,706,535.71	4,779,724.71	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,245.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,689,290.63	4,779,724.71	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,396,744.53	3,118,665.61
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,292,546.10	1,661,059.10
Total, Restricted Balance		<u>4,689,290.63</u>	<u>4,779,724.71</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	8.94	0.00	-100.0%
5) TOTAL, REVENUES			8.94	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	8.94	0.00	-100.0%
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			8.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	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			
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
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%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8.94	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			8.94	0.00	-100.0%
TOTAL, REVENUES			8.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	8.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8.94	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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			8.94	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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8.94	0.00	-100.0%
5) TOTAL, REVENUES			8.94	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		8.94	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
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	1,022,983.64	645,610.00	-36.9%
5) TOTAL, REVENUES			1,022,983.64	645,610.00	-36.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	532,264.16	670,817.00	26.0%
3) Employee Benefits		3000-3999	202,045.59	270,667.00	34.0%
4) Books and Supplies		4000-4999	808,825.37	520,000.00	-35.7%
5) Services and Other Operating Expenditures		5000-5999	59,453.04	457,521.00	669.6%
6) Capital Outlay		6000-6999	8,365,554.87	33,126,210.00	296.0%
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			9,968,143.03	35,045,215.00	251.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,945,159.39)	(34,399,605.00)	284.6%
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)			(8,945,159.39)	(34,399,605.00)	284.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,656,958.22	63,711,798.83	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,656,958.22	63,711,798.83	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,656,958.22	63,711,798.83	-12.3%
2) Ending Balance, June 30 (E + F1e)			63,711,798.83	29,312,193.83	-54.0%
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	63,711,798.83	29,312,193.83	-54.0%
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	66,844,020.88		
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			66,844,020.88		
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	3,132,222.05		
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			3,132,222.05		
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)			63,711,798.83		

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	1,022,983.64	645,610.00	-36.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,022,983.64	645,610.00	-36.9%
TOTAL, REVENUES			1,022,983.64	645,610.00	-36.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	130,429.15	135,290.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	272,818.17	436,543.00	60.0%
Clerical, Technical and Office Salaries		2400	129,016.84	98,984.00	-23.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			532,264.16	670,817.00	26.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,166.36	120,621.00	60.5%
OASDI/Medicare/Alternative		3301-3302	38,721.99	51,454.00	32.9%
Health and Welfare Benefits		3401-3402	63,495.95	68,786.00	8.3%
Unemployment Insurance		3501-3502	252.02	340.00	34.9%
Workers' Compensation		3601-3602	15,528.20	20,245.00	30.4%
OPEB, Allocated		3701-3702	6,949.07	7,541.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,932.00	1,680.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			202,045.59	270,667.00	34.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,337.97	20,000.00	-73.1%
Noncapitalized Equipment		4400	734,487.40	500,000.00	-31.9%
TOTAL, BOOKS AND SUPPLIES			808,825.37	520,000.00	-35.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,152.20	5,000.00	58.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,869.00	5,000.00	167.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	757.56	1,000.00	32.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	53,448.96	445,821.00	734.1%
Communications		5900	225.32	700.00	210.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,453.04	457,521.00	669.6%
CAPITAL OUTLAY					
Land		6100	612.87	2,000.00	226.3%
Land Improvements		6170	0.00	20,000.00	New
Buildings and Improvements of Buildings		6200	8,132,036.69	32,904,210.00	304.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	134,784.05	0.00	-100.0%
Equipment		6400	69,001.47	200,000.00	189.8%
Equipment Replacement		6500	29,119.79	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			8,365,554.87	33,126,210.00	296.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,968,143.03	35,045,215.00	251.6%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,022,983.64	645,610.00	-36.9%
5) TOTAL, REVENUES			1,022,983.64	645,610.00	-36.9%
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		9,968,143.03	35,045,215.00	251.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,968,143.03	35,045,215.00	251.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,945,159.39)	(34,399,605.00)	284.6%
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)			(8,945,159.39)	(34,399,605.00)	284.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,656,958.22	63,711,798.83	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,656,958.22	63,711,798.83	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,656,958.22	63,711,798.83	-12.3%
2) Ending Balance, June 30 (E + F1e)			63,711,798.83	29,312,193.83	-54.0%
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			63,711,798.83	29,312,193.83	-54.0%
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	63,711,798.83	29,312,193.83
Total, Restricted Balance		<u>63,711,798.83</u>	<u>29,312,193.83</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	1,459,047.83	1,037,703.00	-28.9%
5) TOTAL, REVENUES			1,459,047.83	1,037,703.00	-28.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	436.17	0.00	-100.0%
3) Employee Benefits		3000-3999	46.74	0.00	-100.0%
4) Books and Supplies		4000-4999	27,130.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	105,756.54	28,041.00	-73.5%
6) Capital Outlay		6000-6999	21,376.68	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	58,427.80	36,000.00	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,174.68	64,041.00	-70.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,245,873.15	973,662.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,245,873.15	973,662.00	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,592,585.40	9,838,458.55	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,592,585.40	9,838,458.55	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,592,585.40	9,838,458.55	14.5%
2) Ending Balance, June 30 (E + F1e)			9,838,458.55	10,812,120.55	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,838,458.55	10,812,120.55	9.9%
Developer Fees Fund	0000	9760	9,838,458.55		
Developer Fee Fund	0000	9760		10,812,120.55	
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	8,588,071.21		
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	1,246,718.77		
3) Accounts Receivable		9200	5,915.77		
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			9,840,705.75		
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	2,247.20		
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			2,247.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,838,458.55		

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	137,387.80	105,703.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,321,660.03	932,000.00	-29.5%
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			1,459,047.83	1,037,703.00	-28.9%
TOTAL, REVENUES			1,459,047.83	1,037,703.00	-28.9%

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	436.17	0.00	-100.0%
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			436.17	0.00	-100.0%
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	33.38	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.22	0.00	-100.0%
Workers' Compensation		3601-3602	13.14	0.00	-100.0%
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			46.74	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	27,130.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,130.75	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	21,156.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,553.91	27,990.00	-63.4%
Professional/Consulting Services and Operating Expenditures		5800	8,046.63	51.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,756.54	28,041.00	-73.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,376.68	0.00	-100.0%
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			21,376.68	0.00	-100.0%
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	58,427.80	36,000.00	-38.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			58,427.80	36,000.00	-38.4%
TOTAL, EXPENDITURES			213,174.68	64,041.00	-70.0%

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					
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	1,459,047.83	1,037,703.00	-28.9%
5) TOTAL, REVENUES			1,459,047.83	1,037,703.00	-28.9%
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		84,539.54	27,990.00	-66.9%
8) Plant Services	8000-8999		70,207.34	51.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	58,427.80	36,000.00	-38.4%
10) TOTAL, EXPENDITURES			213,174.68	64,041.00	-70.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,245,873.15	973,662.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,245,873.15	973,662.00	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,592,585.40	9,838,458.55	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,592,585.40	9,838,458.55	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,592,585.40	9,838,458.55	14.5%
2) Ending Balance, June 30 (E + F1e)			9,838,458.55	10,812,120.55	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,838,458.55	10,812,120.55	9.9%
Developer Fees Fund	0000	9760	9,838,458.55		
Developer Fee Fund	0000	9760		10,812,120.55	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
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	26,628.23	17,530.00	-34.2%
5) TOTAL, REVENUES			26,628.23	17,530.00	-34.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,929.25	28,054.00	-3.0%
3) Employee Benefits		3000-3999	16,063.45	16,693.00	3.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,348.55	53.00	-99.9%
6) Capital Outlay		6000-6999	23,642.49	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			137,983.74	44,800.00	-67.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,355.51)	(27,270.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,355.51)	(27,270.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,876,994.95	1,765,639.44	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,876,994.95	1,765,639.44	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,876,994.95	1,765,639.44	-5.9%
2) Ending Balance, June 30 (E + F1e)			1,765,639.44	1,738,369.44	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,765,639.44	1,738,369.44	-1.5%
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	561,281.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,198,779.45		
3) Accounts Receivable		9200	5,688.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,765,749.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	109.59		
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			109.59		
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)			1,765,639.44		

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,628.23	17,530.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,628.23	17,530.00	-34.2%
TOTAL, REVENUES			26,628.23	17,530.00	-34.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,918.56	28,054.00	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,929.25	28,054.00	-3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,470.98	5,068.00	13.4%
OASDI/Medicare/Alternative		3301-3302	2,023.92	2,147.00	6.1%
Health and Welfare Benefits		3401-3402	8,229.35	8,112.00	-1.4%
Unemployment Insurance		3501-3502	13.25	15.00	13.2%
Workers' Compensation		3601-3602	796.30	845.00	6.1%
OPEB, Allocated		3701-3702	529.65	506.00	-4.5%
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			16,063.45	16,693.00	3.9%
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	69,286.55	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62.00	53.00	-14.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,348.55	53.00	-99.9%
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	23,642.49	0.00	-100.0%
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			23,642.49	0.00	-100.0%
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			137,983.74	44,800.00	-67.5%

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	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%
(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	26,628.23	17,530.00	-34.2%
5) TOTAL, REVENUES			26,628.23	17,530.00	-34.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		137,983.74	44,800.00	-67.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			137,983.74	44,800.00	-67.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(111,355.51)	(27,270.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,355.51)	(27,270.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,876,994.95	1,765,639.44	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,876,994.95	1,765,639.44	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,876,994.95	1,765,639.44	-5.9%
2) Ending Balance, June 30 (E + F1e)			1,765,639.44	1,738,369.44	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,765,639.44	1,738,369.44	-1.5%
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
7710	State School Facilities Projects	1,765,639.44	1,738,369.44
Total, Restricted Balance		<u>1,765,639.44</u>	<u>1,738,369.44</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	(32,127.28)	0.00	-100.0%
5) TOTAL, REVENUES			(32,127.28)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	629,090.33	622,754.00	-1.0%
3) Employee Benefits		3000-3999	320,753.25	352,226.00	9.8%
4) Books and Supplies		4000-4999	1,381.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30.90	0.00	-100.0%
6) Capital Outlay		6000-6999	9,244,408.17	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,195,664.34	974,980.00	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,227,791.62)	(974,980.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,923,878.16	2,592,460.00	-73.9%
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			9,923,878.16	2,592,460.00	-73.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,913.46)	1,617,480.00	-632.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348,374.57	44,461.11	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348,374.57	44,461.11	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,374.57	44,461.11	-87.2%
2) Ending Balance, June 30 (E + F1e)			44,461.11	1,661,941.11	3638.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	44,461.11	1,661,941.11	3638.0%
Measure A Operating Funds	0000	9760	44,461.11		
Measure A Operating Fund	0000	9760		1,661,941.11	
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	761,299.34		
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	0.00		
3) Accounts Receivable		9200	141.31		
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			761,440.65		
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	716,979.54		
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			716,979.54		
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)			44,461.11		

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 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	(32,127.28)	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			(32,127.28)	0.00	-100.0%
TOTAL, REVENUES			(32,127.28)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	539,990.26	533,784.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,100.07	88,970.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			629,090.33	622,754.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,293.50	112,483.00	21.9%
OASDI/Medicare/Alternative		3301-3302	44,889.90	47,647.00	6.1%
Health and Welfare Benefits		3401-3402	153,505.49	160,764.00	4.7%
Unemployment Insurance		3501-3502	293.37	313.00	6.7%
Workers' Compensation		3601-3602	17,662.52	18,748.00	6.1%
OPEB, Allocated		3701-3702	11,845.97	12,271.00	3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	262.50	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			320,753.25	352,226.00	9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	931.43	0.00	-100.0%
Noncapitalized Equipment		4400	450.26	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,381.69	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	30.90	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30.90	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,028,825.48	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	215,582.69	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,244,408.17	0.00	-100.0%
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					
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			10,195,664.34	974,980.00	-90.4%

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	9,923,878.16	2,592,460.00	-73.9%
(a) TOTAL, INTERFUND TRANSFERS IN			9,923,878.16	2,592,460.00	-73.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,923,878.16	2,592,460.00	-73.9%

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	(32,127.28)	0.00	-100.0%
5) TOTAL, REVENUES			(32,127.28)	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		10,195,664.34	974,980.00	-90.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,195,664.34	974,980.00	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,227,791.62)	(974,980.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,923,878.16	2,592,460.00	-73.9%
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			9,923,878.16	2,592,460.00	-73.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,913.46)	1,617,480.00	-632.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348,374.57	44,461.11	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348,374.57	44,461.11	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,374.57	44,461.11	-87.2%
2) Ending Balance, June 30 (E + F1e)			44,461.11	1,661,941.11	3638.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	44,461.11	1,661,941.11	3638.0%
Measure A Operating Funds	0000	9760	44,461.11		
Measure A Operating Fund	0000	9760		1,661,941.11	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
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	1,787,487.05	1,782,673.00	-0.3%
3) Other State Revenue		8300-8599	246,882.40	127,000.00	-48.6%
4) Other Local Revenue		8600-8799	33,236,008.88	34,359,578.00	3.4%
5) TOTAL, REVENUES			35,270,378.33	36,269,251.00	2.8%
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	38,263,801.35	37,795,149.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,263,801.35	37,795,149.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,993,423.02)	(1,525,898.00)	-49.0%
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)			(2,993,423.02)	(1,525,898.00)	-49.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,602,902.88	26,609,479.86	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,602,902.88	26,609,479.86	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,602,902.88	26,609,479.86	-10.1%
2) Ending Balance, June 30 (E + F1e)			26,609,479.86	25,083,581.86	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,609,479.86	25,083,581.86	-5.7%
Measure C Debt Service Fund	0000	9760	26,609,479.86		
Measure C Debt Service	0000	9760		25,083,581.86	
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	26,611,979.86		
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			26,611,979.86		
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	2,500.00		
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			2,500.00		
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)			26,609,479.86		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,787,487.05	1,782,673.00	-0.3%
TOTAL, FEDERAL REVENUE			1,787,487.05	1,782,673.00	-0.3%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	246,778.57	127,000.00	-48.5%
Other Subventions/In-Lieu Taxes		8572	103.83	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			246,882.40	127,000.00	-48.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	31,523,241.36	32,938,000.00	4.5%
Unsecured Roll		8612	851,947.64	797,000.00	-6.4%
Prior Years' Taxes		8613	120,176.97	0.00	-100.0%
Supplemental Taxes		8614	505,237.97	446,000.00	-11.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	235,404.94	178,578.00	-24.1%
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			33,236,008.88	34,359,578.00	3.4%
TOTAL, REVENUES			35,270,378.33	36,269,251.00	2.8%

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	19,113,230.60	19,980,203.00	4.5%
Bond Interest and Other Service Charges		7434	19,150,570.75	17,814,946.00	-7.0%
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)			38,263,801.35	37,795,149.00	-1.2%
TOTAL, EXPENDITURES			38,263,801.35	37,795,149.00	-1.2%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,787,487.05	1,782,673.00	-0.3%
3) Other State Revenue		8300-8599	246,882.40	127,000.00	-48.6%
4) Other Local Revenue		8600-8799	33,236,008.88	34,359,578.00	3.4%
5) TOTAL, REVENUES			35,270,378.33	36,269,251.00	2.8%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	38,263,801.35	37,795,149.00	-1.2%
10) TOTAL, EXPENDITURES			38,263,801.35	37,795,149.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,993,423.02)	(1,525,898.00)	-49.0%
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)			(2,993,423.02)	(1,525,898.00)	-49.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,602,902.88	26,609,479.86	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,602,902.88	26,609,479.86	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,602,902.88	26,609,479.86	-10.1%
2) Ending Balance, June 30 (E + F1e)			26,609,479.86	25,083,581.86	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,609,479.86	25,083,581.86	-5.7%
Measure C Debt Service Fund	0000	9760	26,609,479.86		
Measure C Debt Service	0000	9760		25,083,581.86	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
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	6,601,894.79	6,831,667.00	3.5%
5) TOTAL, REVENUES			6,601,894.79	6,831,667.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,777,950.00	2,737,250.00	54.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,777,950.00	2,737,250.00	54.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,823,944.79	4,094,417.00	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,923,878.16	2,592,460.00	-73.9%
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			(9,923,878.16)	(2,592,460.00)	-73.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,099,933.37)	1,501,957.00	-129.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,055,835.23	27,955,901.86	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,055,835.23	27,955,901.86	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,055,835.23	27,955,901.86	-15.4%
2) Ending Balance, June 30 (E + F1e)			27,955,901.86	29,457,858.86	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	27,955,901.86	29,457,858.86	5.4%
Measure A Debt Service Fund	0000	9760	27,955,901.86		
Measure A Debt Service	0000	9760		29,457,858.86	
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	7,522,519.85		
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	20,435,882.01		
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			27,958,401.86		
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	2,500.00		
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			2,500.00		
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)			27,955,901.86		

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	6,441,682.30	6,775,000.00	5.2%
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	160,212.49	56,667.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,601,894.79	6,831,667.00	3.5%
TOTAL, REVENUES			6,601,894.79	6,831,667.00	3.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,225,000.00	2,230,000.00	82.0%
Bond Interest and Other Service Charges		7434	552,950.00	507,250.00	-8.3%
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)			1,777,950.00	2,737,250.00	54.0%
TOTAL, EXPENDITURES			1,777,950.00	2,737,250.00	54.0%

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	9,923,878.16	2,592,460.00	-73.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,923,878.16	2,592,460.00	-73.9%
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)			(9,923,878.16)	(2,592,460.00)	-73.9%

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	6,601,894.79	6,831,667.00	3.5%
5) TOTAL, REVENUES			6,601,894.79	6,831,667.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,777,950.00	2,737,250.00	54.0%
10) TOTAL, EXPENDITURES			1,777,950.00	2,737,250.00	54.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,823,944.79	4,094,417.00	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,923,878.16	2,592,460.00	-73.9%
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			(9,923,878.16)	(2,592,460.00)	-73.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,099,933.37)	1,501,957.00	-129.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,055,835.23	27,955,901.86	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,055,835.23	27,955,901.86	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,055,835.23	27,955,901.86	-15.4%
2) Ending Balance, June 30 (E + F1e)			27,955,901.86	29,457,858.86	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	27,955,901.86	29,457,858.86	5.4%
Measure A Debt Service Fund	0000	9760	27,955,901.86		
Measure A Debt Service	0000	9760		29,457,858.86	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
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	837.12	785.00	-6.2%
5) TOTAL, REVENUES			837.12	785.00	-6.2%
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	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			837.12	785.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			837.12	785.00	-6.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,805.88	56,643.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,805.88	56,643.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,805.88	56,643.00	1.5%
2) Ending Net Position, June 30 (E + F1e)			56,643.00	57,428.00	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	56,643.00	57,428.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,643.00		
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) 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			56,643.00		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			56,643.00		

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	837.12	785.00	-6.2%
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%
TOTAL, OTHER LOCAL REVENUE			837.12	785.00	-6.2%
TOTAL, REVENUES			837.12	785.00	-6.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	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	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	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	837.12	785.00	-6.2%
5) TOTAL, REVENUES			837.12	785.00	-6.2%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			837.12	785.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			837.12	785.00	-6.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,805.88	56,643.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,805.88	56,643.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,805.88	56,643.00	1.5%
2) Ending Net Position, June 30 (E + F1e)			56,643.00	57,428.00	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	56,643.00	57,428.00	1.4%

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

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)	29,873.95	29,707.47	30,225.59	29,542.86	29,539.91	29,873.95
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)	29,873.95	29,707.47	30,225.59	29,542.86	29,539.91	29,873.95
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	38.55	37.85	37.85	37.85	37.85	37.85
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.66	3.66	3.66	3.66	3.66	3.66
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)	42.21	41.51	41.51	41.51	41.51	41.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,916.16	29,748.98	30,267.10	29,584.37	29,581.42	29,915.46
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	238.85	238.67	238.85	277.15	277.15	277.15
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)	238.85	238.67	238.85	277.15	277.15	277.15
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	238.85	238.67	238.85	277.15	277.15	277.15

	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	14,436,462.00		14,436,462.00			14,436,462.00
Work in Progress	107,146,271.00	(103,257,519.00)	3,888,752.00	34,750,359.00	12,139,333.00	26,499,778.00
Total capital assets not being depreciated	121,582,733.00	(103,257,519.00)	18,325,214.00	34,750,359.00	12,139,333.00	40,936,240.00
Capital assets being depreciated:						
Land Improvements	117,129,748.00	66,718.00	117,196,466.00	12,139,946.00		129,336,412.00
Buildings	576,886,874.00	112,606,167.00	689,493,041.00	22,825,353.00		712,318,394.00
Equipment	20,015,065.13	2,030,107.87	22,045,173.00	1,377,410.00		23,422,583.00
Total capital assets being depreciated	714,031,687.13	114,702,992.87	828,734,680.00	36,342,709.00	0.00	865,077,389.00
Accumulated Depreciation for:						
Land Improvements	(17,757,289.00)	(3,853,344.00)	(21,610,633.00)	(4,311,214.00)		(25,921,847.00)
Buildings	(242,503,332.00)	(20,066,435.00)	(262,569,767.00)	(20,351,954.00)		(282,921,721.00)
Equipment	(15,033,695.84)	(1,331,555.16)	(16,365,251.00)	(1,561,506.00)		(17,926,757.00)
Total accumulated depreciation	(275,294,316.84)	(25,251,334.16)	(300,545,651.00)	(26,224,674.00)	0.00	(326,770,325.00)
Total capital assets being depreciated, net	438,737,370.29	89,451,658.71	528,189,029.00	10,118,035.00	0.00	538,307,064.00
Governmental activity capital assets, net	560,320,103.29	(13,805,860.29)	546,514,243.00	44,868,394.00	12,139,333.00	579,243,304.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title 1 Part A	SpEd IDEA	SpEd IDEA Private Schools	SpEd Preschool	SpEd Local Preschool	SpEd IDEA Mental Health	SpEd Staff Dev
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	F01 P3010	F01 P3122	F01 P3140	F01 P3123	F01 P3126	F01 P3027	F01 P3124
AWARD							
1. Prior Year Carryover	1,678,059.91	0.00					1,127.49
2. a. Current Year Award	6,031,825.00	6,242,792.00		231,024.00	541,088.00	352,091.00	1,352.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	6,031,825.00	6,242,792.00	0.00	231,024.00	541,088.00	352,091.00	1,352.00
3. Required Matching Funds/Other		(88,126.00)	88,126.00				
4. Total Available Award (sum lines 1, 2d, & 3)	7,709,884.91	6,154,666.00	88,126.00	231,024.00	541,088.00	352,091.00	2,479.49
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.49
6. Cash Received in Current Year	5,414,718.91	4,310,423.00		133,069.00	400,007.00	251,938.00	2,238.32
7. Contributed Matching Funds		(88,126.00)	88,126.00				
8. Total Available (sum lines 5, 6, & 7)	5,414,718.91	4,222,297.00	88,126.00	133,069.00	400,007.00	251,938.00	2,238.81
EXPENDITURES							
9. Donor-Authorized Expenditures	6,161,390.13	6,154,666.00	88,126.00	231,024.00	541,088.00	352,091.00	1,683.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,161,390.13	6,154,666.00	88,126.00	231,024.00	541,088.00	352,091.00	1,683.15
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)	(746,671.22)	(1,932,369.00)	0.00	(97,955.00)	(141,081.00)	(100,153.00)	555.66
a. Unearned Revenue							555.66
b. Accounts Payable							
c. Accounts Receivable	746,671.22	1,932,369.00		97,955.00	141,081.00	100,153.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,548,494.78	0.00	0.00	0.00	0.00	0.00	796.34
15. If Carryover is allowed, enter line 14 amount here	1,548,494.78						796.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,161,390.13	6,242,792.00	0.00	231,024.00	541,088.00	352,091.00	1,683.15

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

FEDERAL PROGRAM NAME	IDEA Early Intervention	SpEd Alternate Dispute	Carl Perkins CTE K-12	Title II Part A Teacher Quality	Title III Immigrant	Title III LEP	Early Head Start (Crossroads)
FEDERAL CATALOG NUMBER	84.181	84.27	84.048	84.367	84.365	84.365	93.6
RESOURCE CODE	3385	3395	3550	4035	4201	4203	5245
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	F01 P3128	F010 P3133	F01 P3201	F01 P3171/3175	F01 P3197	F01 P3164	F01 P3245
AWARD							
1. Prior Year Carryover				236,414.54	82,672.96	573,933.81	63,000.00
2. a. Current Year Award	161,463.00	15,823.00	207,338.33	857,938.00	111,786.00	756,230.00	146,500.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	161,463.00	15,823.00	207,338.33	857,938.00	111,786.00	756,230.00	146,500.00
3. Required Matching Funds/Other							66,996.69
4. Total Available Award (sum lines 1, 2d, & 3)	161,463.00	15,823.00	207,338.33	1,094,352.54	194,458.96	1,330,163.81	276,496.69
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	80,732.00	2,619.64	19,397.68	944,747.54	79,686.96	618,561.81	181,500.00
7. Contributed Matching Funds							66,996.69
8. Total Available (sum lines 5, 6, & 7)	80,732.00	2,619.64	19,397.68	944,747.54	79,686.96	618,561.81	248,496.69
EXPENDITURES							
9. Donor-Authorized Expenditures	161,463.00	15,823.00	207,338.33	926,873.34	101,122.44	867,744.20	153,461.56
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	161,463.00	15,823.00	207,338.33	926,873.34	101,122.44	867,744.20	153,461.56
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)	(80,731.00)	(13,203.36)	(187,940.65)	17,874.20	(21,435.48)	(249,182.39)	95,035.13
a. Unearned Revenue				17,874.20			95,035.13
b. Accounts Payable							
c. Accounts Receivable	80,731.00	13,203.36	187,940.65		21,435.48	249,182.39	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	167,479.20	93,336.52	462,419.61	123,035.13
15. If Carryover is allowed, enter line 14 amount here				167,479.20	93,336.52	462,419.61	123,035.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	161,463.00	15,823.00	207,338.33	926,873.34	101,122.44	867,744.20	86,464.87

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

FEDERAL PROGRAM NAME	JROTC	Elem & Secndry Sch Counsel	Adult Ed VEA Perkins	Adult Ed 231 ABE	Adult Ed 231 ASE/GED	Adult Ed 231 ESL	Adult Ed Temp Asst Needy Fam
FEDERAL CATALOG NUMBER	12.03	84.215E	84.048	84.022A	84.022A	84.022A	84.063
RESOURCE CODE	5810	5810	3555	3905	3913	3926	5810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8285
LOCAL DESCRIPTION (if any)	F01 P3151	F01 P3189	F11 P7958	F11 P7948-7950	F11 P7954	F11 P7965/7966	F11 P7947
AWARD							
1. Prior Year Carryover		128,527.90					
2. a. Current Year Award	110,578.68	161,628.00	49,547.40	341,284.17	88,349.51	83,976.85	33,663.13
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	110,578.68	161,628.00	49,547.40	341,284.17	88,349.51	83,976.85	33,663.13
3. Required Matching Funds/Other	173,606.40			295.83	445.49		
4. Total Available Award (sum lines 1, 2d, & 3)	284,185.08	290,155.90	49,547.40	341,580.00	88,795.00	83,976.85	33,663.13
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	107,714.61	290,155.90	0.00	223,524.17	62,079.51	68,410.00	
7. Contributed Matching Funds	173,606.40			295.83	445.49		
8. Total Available (sum lines 5, 6, & 7)	281,321.01	290,155.90	0.00	223,820.00	62,525.00	68,410.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	284,185.08	290,155.90	49,547.40	341,580.00	88,795.00	83,976.85	33,663.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	284,185.08	290,155.90	49,547.40	341,580.00	88,795.00	83,976.85	33,663.13
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)	(2,864.07)	0.00	(49,547.40)	(117,760.00)	(26,270.00)	(15,566.85)	(33,663.13)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,864.07		49,547.40	117,760.00	26,270.00	15,566.85	33,663.13
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	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)	110,578.68	290,155.90	49,547.40	341,284.17	88,349.51	83,976.85	33,663.13

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FEDERAL PROGRAM NAME	Adult Ed Pell Grant	Food Svc NSLP Equip Assist		TOTAL
FEDERAL CATALOG NUMBER	84.063	10.579		
RESOURCE CODE	5810	5314		
REVENUE OBJECT	8290	8290		
LOCAL DESCRIPTION (if any)	F11 P7959	F13 P6134		
AWARD				
1. Prior Year Carryover		56,000.00		2,819,736.61
2. a. Current Year Award	292,201.00			16,818,479.07
b. Transferability (ESSA)				0.00
c. Other Adjustments		(4,320.57)		(4,320.57)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	292,201.00	(4,320.57)	0.00	16,814,158.50
3. Required Matching Funds/Other				241,344.41
4. Total Available Award (sum lines 1, 2d, & 3)	292,201.00	51,679.43	0.00	19,875,239.52
REVENUES				
5. Unearned Revenue Deferred from Prior Year		50,400.00		50,400.49
6. Cash Received in Current Year	292,201.00	1,279.43		13,485,004.48
7. Contributed Matching Funds				241,344.41
8. Total Available (sum lines 5, 6, & 7)	292,201.00	51,679.43	0.00	13,776,749.38
EXPENDITURES				
9. Donor-Authorized Expenditures	292,201.00	51,679.43		17,479,677.94
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	292,201.00	51,679.43	0.00	17,479,677.94
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)	0.00	0.00	0.00	(3,702,928.56)
a. Unearned Revenue				113,464.99
b. Accounts Payable				0.00
c. Accounts Receivable				3,816,393.55
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	2,395,561.58
15. If Carryover is allowed, enter line 14 amount here				2,395,561.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	292,201.00	51,679.43	0.00	17,238,333.53

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	CA Health Science Capacity Blding Proj	CA Career Pathways Trust	CPA CTE (ACME)	CPA CTE (Med & BioTech)	Career Tech Incentive Grant	Infant Discretionary Funds
RESOURCE CODE	6010	6378	6382	6385	6385	6387	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	F01 P3871	F01 P3378	F01 P3792	F01 P3733/3789	F01 P3797/3798	F01 P3796	F01 P3125
AWARD							
1. Prior Year Carryover			29,461.24	63,921.04	52,075.22	1,185,228.92	
2. a. Current Year Award	3,208,782.49	21,607.53		75,150.00	75,150.00	2,319,413.00	5,850.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,208,782.49	21,607.53	0.00	75,150.00	75,150.00	2,319,413.00	5,850.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,208,782.49	21,607.53	29,461.24	139,071.04	127,225.22	3,504,641.92	5,850.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		24,192.27	29,461.24	27,696.04	15,850.22	1,185,228.92	
6. Cash Received in Current Year	2,887,904.24			73,800.00	68,694.26	1,297,410.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,887,904.24	24,192.27	29,461.24	101,496.04	84,544.48	2,482,638.92	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,208,782.49	21,607.53	29,461.24	83,566.72	87,097.35	1,204,928.49	5,850.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,208,782.49	21,607.53	29,461.24	83,566.72	87,097.35	1,204,928.49	5,850.00
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)	(320,878.25)	2,584.74	0.00	17,929.32	(2,552.87)	1,277,710.43	(5,850.00)
a. Unearned Revenue				17,929.32		1,277,710.43	
b. Accounts Payable		2,584.74					
c. Accounts Receivable	320,878.25				2,552.87		5,850.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	55,504.32	40,127.87	2,299,713.43	0.00
15. If Carryover is allowed, enter line 14 amount here				55,504.32	40,127.87	2,299,713.43	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,208,782.49	21,607.53	29,461.24	83,566.72	87,097.35	1,204,928.49	5,850.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	SpEd Workability	CPA Digital Safari (MDHS)	CPA Human Services (CHS)	CPA Int'l Hospitality (MDHS)	CPA Health Services (YVHS)	CPA Careers in Ed (YVHS)	STRS OnBehalf
RESOURCE CODE	6520	7220	7220	7220	7220	7220	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	F01 P3826	F01 P3771/3772	F01 P3837/3838	F01 P3837/3838	F01 P3749/3865	F01 P3749/3865	F01 P3317
AWARD							
1. Prior Year Carryover		20,292.50	7,278.45	47,460.59	66,179.69	67,052.76	
2. a. Current Year Award	322,252.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	12,317,712.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	322,252.00	74,970.00	74,970.00	74,970.00	74,970.00	74,970.00	12,317,712.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	322,252.00	95,262.50	82,248.45	122,430.59	141,149.69	142,022.76	12,317,712.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				10,110.59	29,369.69	29,702.76	
6. Cash Received in Current Year	161,126.00	57,777.00	44,763.45	74,835.00	74,835.00	74,835.00	12,317,712.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	161,126.00	57,777.00	44,763.45	84,945.59	104,204.69	104,537.76	12,317,712.00
EXPENDITURES							
9. Donor-Authorized Expenditures	322,252.00	81,380.32	78,863.07	112,310.76	78,874.26	80,861.89	12,317,712.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	322,252.00	81,380.32	78,863.07	112,310.76	78,874.26	80,861.89	12,317,712.00
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)	(161,126.00)	(23,603.32)	(34,099.62)	(27,365.17)	25,330.43	23,675.87	0.00
a. Unearned Revenue					25,330.43	23,675.87	
b. Accounts Payable							
c. Accounts Receivable	161,126.00	23,603.32	34,099.62	27,365.17			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	13,882.18	3,385.38	10,119.83	62,275.43	61,160.87	0.00
15. If Carryover is allowed, enter line 14 amount here		13,882.18	3,385.38	10,119.83	62,815.43	61,160.87	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	322,252.00	81,380.32	78,863.07	112,310.76	78,874.26	80,861.89	12,317,712.00

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

STATE PROGRAM NAME	Eagle Peak STRS OnBehalf	AdultEd STRS OnBehalf	TOTAL
RESOURCE CODE	7690	7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	F09 P3317	F11 P3317	
AWARD			
1. Prior Year Carryover			1,538,950.41
2. a. Current Year Award	83,401.00	159,830.00	18,963,998.02
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	83,401.00	159,830.00	18,963,998.02
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	83,401.00	159,830.00	20,502,948.43
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,351,611.73
6. Cash Received in Current Year	83,401.00	159,830.00	17,376,922.95
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	83,401.00	159,830.00	18,728,534.68
EXPENDITURES			
9. Donor-Authorized Expenditures	83,401.00	159,830.00	17,956,779.12
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	83,401.00	159,830.00	17,956,779.12
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)	0.00	0.00	771,755.56
a. Unearned Revenue			1,344,646.05
b. Accounts Payable			2,584.74
c. Accounts Receivable			575,475.23
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,546,169.31
15. If Carryover is allowed, enter line 14 amount here			2,546,709.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,401.00	159,830.00	17,956,779.12

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

LOCAL PROGRAM NAME	Athletics	Concord Community Development BG	Mental Health Collaborative	FACT Grant (Crossroads)	CCC Workforce Development	CalSERVES NCOE Project	AdEd First 5 School Readiness
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8689	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3500-3529	F01 P3666	F01 P3669	F01 P3692	F01 P3977	F01 P3979	F11 P7973
AWARD							
1. Prior Year Carryover						14,430.99	
2. a. Current Year Award	464,144.98	22,000.00	2,520,251.89	79,615.21	195,240.73		109,262.00
b. Other Adjustments						(1,668.59)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	464,144.98	22,000.00	2,520,251.89	79,615.21	195,240.73	(1,668.59)	109,262.00
3. Required Matching Funds/Other	859,692.32						
4. Total Available Award (sum lines 1, 2c, & 3)	1,323,837.30	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	109,262.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	136,250.78						
6. Cash Received in Current Year	327,894.20	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	98,336.00
7. Contributed Matching Funds	859,692.32						
8. Total Available (sum lines 5, 6, & 7)	1,323,837.30	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	98,336.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,183,487.24	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	109,262.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,183,487.24	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	109,262.00
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)	140,350.06	0.00	0.00	0.00	0.00	0.00	(10,926.00)
a. Unearned Revenue	140,350.06						
b. Accounts Payable							
c. Accounts Receivable							10,926.00
14. Unused Grant Award Calculation (line 4 minus line 9)	140,350.06	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	140,350.06						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	323,794.92	22,000.00	2,520,251.89	79,615.21	195,240.73	12,762.40	109,262.00

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	14,430.99
2. a. Current Year Award	3,390,514.81
b. Other Adjustments	(1,668.59)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	3,388,846.22
3. Required Matching Funds/Other	859,692.32
4. Total Available Award	
(sum lines 1, 2c, & 3)	4,262,969.53
REVENUES	
5. Unearned Revenue Deferred from Prior Year	136,250.78
6. Cash Received in Current Year	3,256,100.43
7. Contributed Matching Funds	859,692.32
8. Total Available (sum lines 5, 6, & 7)	4,252,043.53
EXPENDITURES	
9. Donor-Authorized Expenditures	4,122,619.47
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,122,619.47
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)	129,424.06
a. Unearned Revenue	140,350.06
b. Accounts Payable	0.00
c. Accounts Receivable	10,926.00
14. Unused Grant Award Calculation (line 4 minus line 9)	140,350.06
15. If Carryover is allowed, enter line 14 amount here	140,350.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,262,927.15

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FEDERAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MediCal Billing	Food Svc NSLP	Food Svc CACFP	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555	10.558	
RESOURCE CODE	5640	5310	5320	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)	F01 P3090-3098	F13 P6110	F13 P6118	
AWARD				
1. Prior Year Restricted Ending Balance	626,421.31	3,578,343.52	824,749.19	5,029,514.02
2. a. Current Year Award	752,072.89	11,401,926.90	974,700.68	13,128,700.47
b. Other Adjustments		244,473.31		244,473.31
c. Adj Curr Yr Award (sum lines 2a & 2b)	752,072.89	11,646,400.21	974,700.68	13,373,173.78
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,378,494.20	15,224,743.73	1,799,449.87	18,402,687.80
REVENUES				
5. Cash Received in Current Year	752,072.89	11,401,926.90	974,700.68	13,128,700.47
6. Amounts Included in Line 5 for Prior Year Adjustments		244,473.31		244,473.31
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	752,072.89	11,401,926.90	974,700.68	13,128,700.47
EXPENDITURES				
10. Donor-Authorized Expenditures	719,466.04	11,810,754.12	506,903.77	13,037,123.93
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	719,466.04	11,810,754.12	506,903.77	13,037,123.93
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	659,028.16	3,413,989.61	1,292,546.10	5,365,563.87

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LCFF TIIG	LCFF K-3 Augmentation	LCFF 9-2 Augmentation	LCFF GenEd Transportation	LCFF SpEd Transportation	LCFF Targeted Supplemental	Lottery Unrestricted
RESOURCE CODE	917	926	927	928	929	930	1100
REVENUE OBJECT	8011	8011	8011	8011	8011	8011	8560
LOCAL DESCRIPTION (if any)	F01 P0917	F01 P0926	F01 P0927	F01 P0928	F01 P0929	F01 P0930, 0931	F01 P2735
AWARD							
1. Prior Year Restricted Ending Balance			3,486,827.98			24,898,856.00	
2. a. Current Year Award	1,577,821.00	7,232,844.00	1,771,684.00	1,248,843.57	1,176,675.00	22,903,688.00	4,914,758.41
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,577,821.00	7,232,844.00	1,771,684.00	1,248,843.57	1,176,675.00	22,903,688.00	4,914,758.41
3. Required Matching Funds/Other	(1,577,821.00)	(7,232,844.00)		1,415,992.87	7,427,612.91		
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	5,258,511.98	2,664,836.44	8,604,287.91	47,802,544.00	4,914,758.41
REVENUES							
5. Cash Received in Current Year	1,577,821.00	7,232,844.00	1,771,684.00	1,248,843.57	1,176,675.00	22,903,688.00	4,251,283.41
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	663,475.00
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	663,475.00
8. Contributed Matching Funds	(1,577,821.00)	(7,232,844.00)		1,415,992.87	7,427,612.91		
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,771,684.00	2,664,836.44	8,604,287.91	22,903,688.00	4,914,758.41
EXPENDITURES							
10. Donor-Authorized Expenditures			923,675.57	2,664,836.44	8,604,287.91	22,619,816.30	4,914,758.41
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	923,675.57	2,664,836.44	8,604,287.91	22,619,816.30	4,914,758.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	4,334,836.41	0.00	0.00	25,182,727.70	0.00

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Education Protection Act	Prop 39 Clean Energy Jobs	Educator Effectiveness	Instructional Materials Lottery	SpEd Low Incidence	SpEd Infant	SpEd AB114/26 Mental Health
RESOURCE CODE	1400	6230	6264	6300	6500	6510	6512
REVENUE OBJECT	8012	8590	8590	8560	8311	8311	8590
LOCAL DESCRIPTION (if any)	F01 P2736	F01 P3702	F01 P3803	F01 P3735	F01 P1200	F01 P1030	F01 P1656
AWARD							
1. Prior Year Restricted Ending Balance		5,521,214.65	873,481.38	962,086.85	23,572.91		
2. a. Current Year Award	38,781,337.00	691,239.00		1,927,785.78	112,843.23	18,654,458.72	1,845,517.00
b. Other Adjustments		994,512.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,781,337.00	1,685,751.00	0.00	1,927,785.78	112,843.23	18,654,458.72	1,845,517.00
3. Required Matching Funds/Other						53,168,230.88	
4. Total Available Award (sum lines 1, 2c, & 3)	38,781,337.00	7,206,965.65	873,481.38	2,889,872.63	136,416.14	71,822,689.60	1,845,517.00
REVENUES							
5. Cash Received in Current Year	38,781,337.00	691,239.00		1,264,217.78	112,843.23	16,949,511.89	1,398,269.00
6. Amounts Included in Line 5 for Prior Year Adjustments		994,512.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	663,568.00	0.00	1,704,946.83	447,248.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	663,568.00	0.00	1,704,946.83	447,248.00
8. Contributed Matching Funds						53,168,230.88	
9. Total Available (sum lines 5, 7c, & 8)	38,781,337.00	691,239.00	0.00	1,927,785.78	112,843.23	71,822,689.60	1,845,517.00
EXPENDITURES							
10. Donor-Authorized Expenditures	38,781,337.00	476,197.60	873,481.38	1,150,236.91	92,330.79	71,822,689.60	1,845,517.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	38,781,337.00	476,197.60	873,481.38	1,150,236.91	92,330.79	71,822,689.60	1,845,517.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	6,730,768.05	0.00	1,739,635.72	44,085.35	0.00	0.00

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STATE PROGRAM NAME	College Readiness Grant	Unrestricted Lottery Charter School	Education Protection Act Charter School	Prop 39 Clean Energy Jobs Charter School	Instructional Materials Charter School	CalWORKs for Adult Ed	Adult Ed Block Grant
RESOURCE CODE	7338	1100	1400	6230	6300	6371	6391
REVENUE OBJECT	8590	8560	8012	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)	F01 P3338	F09 P2735	F09 P2736	F09 P3702	F09 P3735	F11 P7938	F11 P7994-7997
AWARD							
1. Prior Year Restricted Ending Balance	550,753.54			43,754.16	24,627.60		28,775.10
2. a. Current Year Award		33,701.87	290,077.00		13,491.49	44,861.00	3,638,642.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	33,701.87	290,077.00	0.00	13,491.49	44,861.00	3,638,642.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	550,753.54	33,701.87	290,077.00	43,754.16	38,119.09	44,861.00	3,667,417.10
REVENUES							
5. Cash Received in Current Year		28,661.87	290,077.00		8,450.49		3,065,328.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,040.00	0.00	0.00	5,041.00	44,861.00	573,314.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,040.00	0.00	0.00	5,041.00	44,861.00	573,314.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	33,701.87	290,077.00	0.00	13,491.49	44,861.00	3,638,642.00
EXPENDITURES							
10. Donor-Authorized Expenditures	318,681.37	33,701.87	290,077.00		4,165.20	44,861.00	3,667,417.10
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	318,681.37	33,701.87	290,077.00	0.00	4,165.20	44,861.00	3,667,417.10
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	232,072.17	0.00	0.00	43,754.16	33,953.89	0.00	0.00

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STATE PROGRAM NAME	Adult Ed Block Grant Data & Accountability	State School Building Fund	TOTAL
RESOURCE CODE	6392	7710	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	F11 P7937	F35 P8300-8699	
AWARD			
1. Prior Year Restricted Ending Balance		1,876,994.95	38,290,945.12
2. a. Current Year Award	6,488.10	26,628.23	106,893,384.40
b. Other Adjustments			994,512.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,488.10	26,628.23	107,887,896.40
3. Required Matching Funds/Other			53,201,171.66
4. Total Available Award (sum lines 1, 2c, & 3)	6,488.10	1,903,623.18	199,380,013.18
REVENUES			
5. Cash Received in Current Year	5,000.00	20,939.93	102,778,714.17
6. Amounts Included in Line 5 for Prior Year Adjustments			994,512.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,488.10	5,688.30	4,114,670.23
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,488.10	5,688.30	4,114,670.23
8. Contributed Matching Funds			53,201,171.66
9. Total Available (sum lines 5, 7c, & 8)	6,488.10	26,628.23	160,094,556.06
EXPENDITURES			
10. Donor-Authorized Expenditures	1,488.10	137,983.74	159,267,540.29
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,488.10	137,983.74	159,267,540.29
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	5,000.00	1,765,639.44	40,112,472.89

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LOCAL PROGRAM NAME	Routine Restricted Maintenance	Redevelop Capital Outlay-Elementary	Redevelop Capital Outlay-Secondary	Redevelop Capital Outlay-AdEd	Mervyn L. Brenner Foundation	School Site Fundraisers	Site Special Ed Donations
RESOURCE CODE	8150	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8980	8625	8625	8625	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P51XX	F01 P3613	F01 P3614	F01 P3615	F01 P3617	F01 P3619	F01 P3620
AWARD							
1. Prior Year Restricted Ending Balance	5,313,351.76			497,021.57	272.68	13,788.95	13,225.13
2. a. Current Year Award		12,883.00	58,182.55	75,000.00		9,088.78	3,676.07
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	12,883.00	58,182.55	75,000.00	0.00	9,088.78	3,676.07
3. Required Matching Funds/Other	11,191,335.00						
4. Total Available Award (sum lines 1, 2c, & 3)	16,504,686.76	12,883.00	58,182.55	572,021.57	272.68	22,877.73	16,901.20
REVENUES							
5. Cash Received in Current Year		12,883.00	58,182.55	75,000.00		9,088.78	3,676.07
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	11,191,335.00						
9. Total Available (sum lines 5, 7c, & 8)	11,191,335.00	12,883.00	58,182.55	75,000.00	0.00	9,088.78	3,676.07
EXPENDITURES							
10. Donor-Authorized Expenditures	11,649,900.08	12,883.00	58,182.55	131,659.09		14,108.47	4,867.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,649,900.08	12,883.00	58,182.55	131,659.09	0.00	14,108.47	4,867.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,854,786.68	0.00	0.00	440,362.48	272.68	8,769.26	12,033.49

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LOCAL PROGRAM NAME	Food Science Education	Garden Project	Mt. Diablo Education Foundation	MediCal Wraparound	CPHS Track Renovation	School Security Equipment	Microsoft Settlement
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8650	8699
LOCAL DESCRIPTION (if any)	F01 P3622	F01 P3624	F01 P3628	F01 P3630	F01 P3631	F01 P3633	F01 P3634
AWARD							
1. Prior Year Restricted Ending Balance	7,464.25	3,504.02			370.09	26,005.21	
2. a. Current Year Award	38,814.00	888.00	1,200.00	160,151.37		96,705.62	40,362.94
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,814.00	888.00	1,200.00	160,151.37	0.00	96,705.62	40,362.94
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	46,278.25	4,392.02	1,200.00	160,151.37	370.09	122,710.83	40,362.94
REVENUES							
5. Cash Received in Current Year	38,814.00	888.00	1,200.00	160,151.37		96,705.62	40,362.94
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)	38,814.00	888.00	1,200.00	160,151.37	0.00	96,705.62	40,362.94
EXPENDITURES							
10. Donor-Authorized Expenditures	37,459.02	581.89	1,200.00	160,151.37		112,418.17	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	37,459.02	581.89	1,200.00	160,151.37	0.00	112,418.17	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,819.23	3,810.13	0.00	0.00	370.09	10,292.66	40,362.94

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LOCAL PROGRAM NAME	Robotics Donations	Teacher of the Year	Music Program Grant	Marquee Fund	Classified Teacher Credential Prog	Foundation of Texas	Dow Chemical PLTW
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3636	F01 P3637	F01 P3640	F01 P3642	F01 P3644	F01 P3650	F01 P3651
AWARD							
1. Prior Year Restricted Ending Balance	17,974.62		831.05	1,120.45		5,000.02	2,500.00
2. a. Current Year Award	110,869.60	1,500.00			80,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,869.60	1,500.00	0.00	0.00	80,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	128,844.22	1,500.00	831.05	1,120.45	80,000.00	5,000.02	2,500.00
REVENUES							
5. Cash Received in Current Year	110,869.60	1,500.00			80,000.00		
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)	110,869.60	1,500.00	0.00	0.00	80,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	101,915.84	215.00	757.54		80,000.00		2,500.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	101,915.84	215.00	757.54	0.00	80,000.00	0.00	2,500.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,928.38	1,285.00	73.51	1,120.45	0.00	5,000.02	0.00

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LOCAL PROGRAM NAME	School Site Donations	Contra Costa Afterschool 4 All	E-Rate Program	CNG Station	Bay Point Community Block	ACME Local Supplemental	Thomas J. Long Foundation
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8980	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3652	F01 P3656	F01 P3658	F01 P3660	F01 P3661	F01 P3662	F01 P3663
AWARD							
1. Prior Year Restricted Ending Balance	414,742.64	16,115.31		13,500.00		10,068.86	497.00
2. a. Current Year Award	116,103.61	7,100.00			10,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	116,103.61	7,100.00	0.00	0.00	10,000.00	0.00	0.00
3. Required Matching Funds/Other			282,857.07				
4. Total Available Award (sum lines 1, 2c, & 3)	530,846.25	23,215.31	282,857.07	13,500.00	10,000.00	10,068.86	497.00
REVENUES							
5. Cash Received in Current Year	116,103.61	7,100.00			10,000.00		
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			282,857.07				
9. Total Available (sum lines 5, 7c, & 8)	116,103.61	7,100.00	282,857.07	0.00	10,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	197,253.89	2,243.25	282,857.07		10,000.00	120.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	197,253.89	2,243.25	282,857.07	0.00	10,000.00	120.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	333,592.36	20,972.06	0.00	13,500.00	0.00	9,948.86	497.00

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LOCAL PROGRAM NAME	City of Walnut Creek	Step to Respect	Tesoro Safety Grant	Benefit America	Community Partners Gang Prevention	Pleasant Hill Education Foundation	Crossroads Headstart
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3665	F01 P3673	F01 P3676	F01 P3679	F01 P3688	F01 P3690	F01 P3693
AWARD							
1. Prior Year Restricted Ending Balance		350.54	1,955.48	107,979.54	78,035.35	1,245.89	66,996.69
2. a. Current Year Award	10,000.00			13,006.87		392.65	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	0.00	0.00	13,006.87	0.00	392.65	0.00
3. Required Matching Funds/Other							(66,996.69)
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	350.54	1,955.48	120,986.41	78,035.35	1,638.54	0.00
REVENUES							
5. Cash Received in Current Year	10,000.00					392.65	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	13,006.87	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	13,006.87	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	10,000.00	0.00	0.00	13,006.87	0.00	392.65	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,000.00	122.62	1,522.89		78,035.35	1,485.93	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,000.00	122.62	1,522.89	0.00	78,035.35	1,485.93	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	227.92	432.59	120,986.41	0.00	152.61	0.00

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LOCAL PROGRAM NAME	AVID	Photo Donations	Redevelop Capital Outlay-District	ETR Health Center	CCCOE-TUPE	Bay Area Collaborative	Chevron Donations
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8625	8699	8677	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3696	F01 P3699	F01 P3912	F01 P3917	F01 P3918	F01 P3920	F01 P3926
AWARD							
1. Prior Year Restricted Ending Balance	7,925.34	9,715.71	2,739,893.18			919.78	46,253.29
2. a. Current Year Award	625.00	4,228.82	933,957.00	28,000.00	5,089.56	900.00	1,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	625.00	4,228.82	933,957.00	28,000.00	5,089.56	900.00	1,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,550.34	13,944.53	3,673,850.18	28,000.00	5,089.56	1,819.78	47,253.29
REVENUES							
5. Cash Received in Current Year	625.00	4,228.82	933,957.00	28,000.00	5,089.56	900.00	1,000.00
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)	625.00	4,228.82	933,957.00	28,000.00	5,089.56	900.00	1,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	326.89	1,702.87	559,558.89	12,757.12	5,089.56	1,028.89	13,934.28
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	326.89	1,702.87	559,558.89	12,757.12	5,089.56	1,028.89	13,934.28
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,223.45	12,241.66	3,114,291.29	15,242.88	0.00	790.89	33,319.01

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LOCAL PROGRAM NAME	Chevron PLTW	Quest PLTW	CTAG	Playground Project	Career Academies Local	Diablo Delta Corridor	Booster Clubs
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3927	F01 P3928	F01 P3929	F01 P3930	F01 P3931	F01 P3933	F01 P3934
AWARD							
1. Prior Year Restricted Ending Balance	46,315.33		762.55	570.76	3,664.50	14,809.78	12,653.64
2. a. Current Year Award	110,141.47	25,000.00					949.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,141.47	25,000.00	0.00	0.00	0.00	0.00	949.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	156,456.80	25,000.00	762.55	570.76	3,664.50	14,809.78	13,602.64
REVENUES							
5. Cash Received in Current Year	112,250.00	25,000.00					949.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(2,108.53)	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)	(2,108.53)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	110,141.47	25,000.00	0.00	0.00	0.00	0.00	949.00
EXPENDITURES							
10. Donor-Authorized Expenditures	61,567.21	25,000.00		570.76			14,526.19
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	61,567.21	25,000.00	0.00	570.76	0.00	0.00	14,526.19
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	94,889.59	0.00	762.55	0.00	3,664.50	14,809.78	(923.55)

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

LOCAL PROGRAM NAME	Parent Club Donations	Student Body Donations	County Health Dept	Kaiser	El Dorado Track Improvement	Reading Recovery	Site Technology Donations
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3935	F01 P3936	F01 P3937	F01 P3942	F01 P3946	F01 P3952	F01 P3954
AWARD							
1. Prior Year Restricted Ending Balance	23,584.58	(26,653.47)	25,013.42		1,297.77	263.10	3,148.32
2. a. Current Year Award	439,559.51	611,694.24	46,337.33	5,000.00			8,077.38
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	439,559.51	611,694.24	46,337.33	5,000.00	0.00	0.00	8,077.38
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	463,144.09	585,040.77	71,350.75	5,000.00	1,297.77	263.10	11,225.70
REVENUES							
5. Cash Received in Current Year	375,439.47	365,553.33	11,369.81	5,000.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	64,120.04	246,140.91	34,967.52	0.00	0.00	0.00	8,077.38
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	64,120.04	246,140.91	34,967.52	0.00	0.00	0.00	8,077.38
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	439,559.51	611,694.24	46,337.33	5,000.00	0.00	0.00	8,077.38
EXPENDITURES							
10. Donor-Authorized Expenditures	357,877.12	586,611.34	46,337.33	5,000.00			10,817.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	357,877.12	586,611.34	46,337.33	5,000.00	0.00	0.00	10,817.25
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	105,266.97	(1,570.57)	25,013.42	0.00	1,297.77	263.10	408.45

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

LOCAL PROGRAM NAME	Shadelands Gift & Memorial	Mt. Diablo Health Careers	Olympic Scholarship	Tesoro STEM Afterschool	Healthy Start Honors	Community Donations	Reimbursement from Outside Agencies
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3955	F01 P3960	F01 P3961	F01 P3963	F01 P3965	F01 P3968	F01 P3970
AWARD							
1. Prior Year Restricted Ending Balance	183.85		581.79	92,651.84	1,818.91	254,500.50	
2. a. Current Year Award		10,000.00	2,595.00	140,000.00		58,460.00	1,560,546.07
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,000.00	2,595.00	140,000.00	0.00	58,460.00	1,560,546.07
3. Required Matching Funds/Other							95,249.10
4. Total Available Award (sum lines 1, 2c, & 3)	183.85	10,000.00	3,176.79	232,651.84	1,818.91	312,960.50	1,655,795.17
REVENUES							
5. Cash Received in Current Year		10,000.00	2,595.00	140,000.00		58,460.00	1,097,150.63
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	463,395.44
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	463,395.44
8. Contributed Matching Funds							95,249.10
9. Total Available (sum lines 5, 7c, & 8)	0.00	10,000.00	2,595.00	140,000.00	0.00	58,460.00	1,655,795.17
EXPENDITURES							
10. Donor-Authorized Expenditures	108.71	10,000.00	1,700.00	134,230.35		129,700.26	1,655,795.17
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	108.71	10,000.00	1,700.00	134,230.35	0.00	129,700.26	1,655,795.17
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	75.14	0.00	1,476.79	98,421.49	1,818.91	183,260.24	0.00

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

LOCAL PROGRAM NAME	School Readiness	PACE Donations	CCC Workforce Development	KVHS Radio Station	Homeless Student Donations	Serendipity	Academy Donations
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8677	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	F01 P3972	F01 P3975	F01 P3977	F01 P3981	F01 P3989	F01 P3991	F01 P3992
AWARD							
1. Prior Year Restricted Ending Balance	2,437.24	399.27				15,001.84	401.22
2. a. Current Year Award			195,240.73	2,910.00	14,056.00	26,182.78	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	195,240.73	2,910.00	14,056.00	26,182.78	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,437.24	399.27	195,240.73	2,910.00	14,056.00	41,184.62	401.22
REVENUES							
5. Cash Received in Current Year			195,240.73	2,910.00	14,056.00	26,182.78	
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	0.00	195,240.73	2,910.00	14,056.00	26,182.78	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		392.97	195,240.73	2,910.00	13,835.00	29,278.76	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	392.97	195,240.73	2,910.00	13,835.00	29,278.76	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,437.24	6.30	0.00	0.00	221.00	11,905.86	401.22

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

LOCAL PROGRAM NAME	Adult Ed "On Track" Support	Adult Ed Booster Donations	Adult Ed TOPS Prog	Food Services Local Donations	Measure C 2010 Series F	Measure C 2010 Series G	Capital Facilities
RESOURCE CODE	9010	9010	9010	9010	9010	9010	0
REVENUE OBJECT	8699	8699	8699	8699	8660	8660	8681
LOCAL DESCRIPTION (if any)	F11 P7991	F11 P7992	F11 P7993	F13 P6190	F21 P7607	F21 P7608	F25 P82xx,82xx
AWARD							
1. Prior Year Restricted Ending Balance	9,987.60		5,438.41	2,834.90	34,411,958.22	38,245,000.00	8,592,585.40
2. a. Current Year Award	19,952.20	5,000.00			1,022,983.64		1,459,047.83
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,952.20	5,000.00	0.00	0.00	1,022,983.64	0.00	1,459,047.83
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	29,939.80	5,000.00	5,438.41	2,834.90	35,434,941.86	38,245,000.00	10,051,633.23
REVENUES							
5. Cash Received in Current Year	19,952.20	5,000.00			1,022,983.64		1,453,132.06
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	5,915.77
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	5,915.77
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	19,952.20	5,000.00	0.00	0.00	1,022,983.64	0.00	1,459,047.83
EXPENDITURES							
10. Donor-Authorized Expenditures	15,853.25	1,535.47	435.58	2,834.90	9,968,143.03		213,174.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	15,853.25	1,535.47	435.58	2,834.90	9,968,143.03	0.00	213,174.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	14,086.55	3,464.53	5,002.83	0.00	25,466,798.83	38,245,000.00	9,838,458.55

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

LOCAL PROGRAM NAME	Mello Roos	Bond Interest & Redemption GOB	Bond Interest & Redemption Mollo	Tosco Scholarship Fund	TOTAL
RESOURCE CODE	0	0	0	0	
REVENUE OBJECT	8611-8618			8600	
LOCAL DESCRIPTION (if any)	F49 P62xx	F51 P95xx,96xx	F52 P91xx	F73 P67xx	
AWARD					
1. Prior Year Restricted Ending Balance	348,374.57	29,602,902.88	33,055,835.23	55,805.88	154,222,754.23
2. a. Current Year Award	(32,127.28)	35,270,378.33	6,601,894.79	837.12	49,424,441.58
b. Other Adjustments	9,923,878.16				9,923,878.16
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,891,750.88	35,270,378.33	6,601,894.79	837.12	59,348,319.74
3. Required Matching Funds/Other					11,502,444.48
4. Total Available Award (sum lines 1, 2c, & 3)	10,240,125.45	64,873,281.21	39,657,730.02	56,643.00	225,073,518.45
REVENUES					
5. Cash Received in Current Year	(32,127.28)	35,270,378.33	6,601,894.79	837.12	48,590,926.18
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,923,878.16	0.00	0.00	0.00	10,757,393.56
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	9,923,878.16	0.00	0.00	0.00	10,757,393.56
8. Contributed Matching Funds	9,923,878.16				21,493,319.33
9. Total Available (sum lines 5, 7c, & 8)	19,815,629.04	35,270,378.33	6,601,894.79	837.12	80,841,639.07
EXPENDITURES					
10. Donor-Authorized Expenditures	10,195,664.34	38,263,801.35	11,701,828.16		87,191,609.14
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	10,195,664.34	38,263,801.35	11,701,828.16	0.00	87,191,609.14
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	44,461.11	26,609,479.86	27,955,901.86	56,643.00	137,881,909.31

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	165,653,634.24	301	0.00	303	165,653,634.24	305	5,786,277.22		307	159,867,357.02	309
2000 - Classified Salaries	56,473,388.99	311	530,905.94	313	55,942,483.05	315	6,452,589.11		317	49,489,893.94	319
3000 - Employee Benefits	92,835,552.78	321	3,602,215.15	323	89,233,337.63	325	4,014,537.63		327	85,218,800.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,354,884.98	331	695,944.13	333	15,658,940.85	335	3,140,416.00		337	12,518,524.85	339
5000 - Services. . . & 7300 - Indirect Costs	40,204,132.53	341	177,825.51	343	40,026,307.02	345	15,785,580.46		347	24,240,726.56	349
TOTAL					366,514,702.79	365			TOTAL	331,335,302.37	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	131,734,883.54 375
2. Salaries of Instructional Aides Per EC 41011.	2100	14,374,625.69 380
3. STRS.	3101 & 3102	28,027,135.13 382
4. PERS.	3201 & 3202	2,235,754.36 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,073,026.33 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	19,400,174.56 385
7. Unemployment Insurance.	3501 & 3502	71,011.36 390
8. Workers' Compensation Insurance.	3601 & 3602	4,307,022.52 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,092,466.89 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		204,316,100.38 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		255,948.25 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		204,060,152.13 397
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.		61.59%
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)	61.59%
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).	331,335,302.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	465,266,014.63	59,149,853.00	524,415,867.63		35,620,903.44	488,794,964.19	38,872,621.16
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,547,690.68	51,294.00	1,598,984.68		572,934.68	1,026,050.00	473,352.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,206,970.50	0.00	4,206,970.50		58,427.80	4,148,542.70	100,144.00
Net Pension Liability	235,223,549.00	63,062,016.00	298,285,565.00	3,368,642.00	5,027,864.35	296,626,342.65	
Total/Net OPEB Liability	39,679,955.54	116,619,695.00	156,299,650.54	1,975,000.00		158,274,650.54	
Compensated Absences Payable	3,597,139.00	0.00	3,597,139.00	35,908.49		3,633,047.49	
Governmental activities long-term liabilities	749,521,319.35	238,882,858.00	988,404,177.35	5,379,550.49	41,280,130.27	952,503,597.57	39,446,117.16
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	379,552,405.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,096,238.17
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	1,755.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,120,986.65
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	572,934.68
4. Other Transfers Out	All	9200	7200-7299	919.78
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,696,596.49
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				358,759,570.35

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)		29,987.65
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,963.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	343,808,098.57	11,309.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	343,808,098.57	11,309.28
B. Required effort (Line A.2 times 90%)	309,427,288.71	10,178.35
C. Current year expenditures (Line I.E and Line II.B)	358,759,570.35	11,963.58
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)	192,533,040.24		192,533,040.24			197,261,823.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	30,516.64		30,516.64			30,155.01
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)	29,916.16		29,916.16	29,584.37		29,584.37
2. Total Charter Schools ADA (Form A, Line C9)	238.85		238.85	277.15		277.15
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			30,155.01			29,861.52
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)	866,719.06		866,719.06	867,302.00		867,302.00
2. Timber Yield Tax (Object 8022)	38.00		38.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,248.97		5,248.97	5,322.00		5,322.00
4. Secured Roll Taxes (Object 8041)	108,638,285.99		108,638,285.99	110,950,055.00		110,950,055.00
5. Unsecured Roll Taxes (Object 8042)	3,963,818.15		3,963,818.15	3,568,529.00		3,568,529.00
6. Prior Years' Taxes (Object 8043)	(253,063.84)		(253,063.84)	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,925,243.80		3,925,243.80	3,827,057.00		3,827,057.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,024,791.00		15,024,791.00	13,921,744.00		13,921,744.00
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)	7,709,477.86		7,709,477.86	1,550,201.00		1,550,201.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFE 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)	139,880,558.99	0.00	139,880,558.99	134,690,210.00	0.00	134,690,210.00
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)	139,880,558.99	0.00	139,880,558.99	134,690,210.00	0.00	134,690,210.00

	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)			3,101,058.50			3,238,328.00
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)			3,101,058.50			3,238,328.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	141,192,052.00		141,192,052.00	153,252,608.00		153,252,608.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,505,640.45)		(4,505,640.45)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	136,686,411.55	0.00	136,686,411.55	153,252,608.00	0.00	153,252,608.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	347,165,825.46		347,165,825.46	360,397,738.23		360,397,738.23
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,191,849.85		1,191,849.85	1,057,270.00		1,057,270.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			192,533,040.24			197,261,823.06
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9881			0.9903
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			197,261,823.06			202,517,669.05
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			139,880,558.99			134,690,210.00
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)			3,618,601.20			3,583,382.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			60,482,322.57			71,065,787.05
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			60,482,322.57			71,065,787.05
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])			690,232.47			605,385.87
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			140,570,791.46			135,295,595.87
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)			59,792,090.10			70,460,401.18
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			140,570,791.46			
b. State Subventions (Line D8)			59,792,090.10			
c. Less: Excluded Appropriations (Line C23)			3,101,058.50			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			197,261,823.06			

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 8,760,821.51
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) 303,895,524.59

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) 2.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,127,339.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,268,938.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	70,390.33
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	595.64
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)	923,728.88
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)	3,245.01
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)	13,394,237.91
9. Carry-Forward Adjustment (Part IV, Line F)	(637,227.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,757,010.79
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	224,952,549.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,401,979.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	35,215,734.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,969,680.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,837.17
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	294.88
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,975,158.14
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)	36,180.33
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,150,190.66
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)	144,090.80
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)	6,047,263.01
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,938,531.08
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)	359,835,489.73
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)	
	3.72%
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)	
	3.55%

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>13,394,237.91</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,119.07</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 (3.9%) 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 (3.9%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B18); zero if positive	<u>(637,227.12)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(637,227.12)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.55%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-318,613.56) is applied to the current year calculation and the remainder (\$-318,613.56) is deferred to one or more future years:	<u>3.63%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-212,409.04) is applied to the current year calculation and the remainder (\$-424,818.08) is deferred to one or more future years:	<u>3.66%</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>(637,227.12)</u>

Approved indirect cost rate: 3.90%
 Highest rate used in any program: 3.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,327,630.07	207,777.57	3.90%
01	3310	5,317,493.22	207,382.24	3.90%
01	3311	84,818.09	3,307.91	3.90%
01	3315	222,352.26	8,671.74	3.90%
01	3320	520,777.67	20,310.33	3.90%
01	3327	338,874.88	13,216.12	3.90%
01	3345	1,619.97	63.18	3.90%
01	3385	155,402.31	6,060.69	3.90%
01	3395	15,229.07	593.93	3.90%
01	3550	113,434.21	4,423.93	3.90%
01	4035	892,082.09	34,791.25	3.90%
01	4201	97,326.69	3,795.75	3.90%
01	4203	850,729.58	17,014.62	2.00%
01	5245	147,701.18	5,760.38	3.90%
01	5810	563,449.66	10,891.32	1.93%
01	6010	994,622.32	38,790.27	3.90%
01	6230	385,001.78	15,015.07	3.90%
01	6264	840,694.30	32,787.08	3.90%
01	6378	20,796.47	811.06	3.90%
01	6382	28,355.39	1,105.85	3.90%
01	6385	164,257.99	6,406.08	3.90%
01	6387	1,086,883.45	42,388.45	3.90%
01	6500	55,311,394.25	2,157,144.38	3.90%
01	6510	112,848.89	4,401.11	3.90%
01	6512	1,776,243.50	69,273.50	3.90%
01	6515	5,630.41	219.59	3.90%
01	6520	310,155.92	12,096.08	3.90%
01	7220	416,064.25	16,226.55	3.90%
01	7338	306,719.32	11,962.05	3.90%
01	8150	9,609,158.88	374,757.20	3.90%
01	9010	8,289,785.50	101,821.28	1.23%
11	5810	324,600.54	1,263.59	0.39%
11	6371	43,177.09	1,683.91	3.90%
11	6391	3,497,087.68	136,386.42	3.90%
13	5310	11,396,140.16	414,613.96	3.64%
13	5320	487,876.59	19,027.18	3.90%

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		986,714.45	986,714.45
2. State Lottery Revenue	8560	4,948,460.28		1,941,277.27	6,889,737.55
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)		4,948,460.28	0.00	2,927,991.72	7,876,452.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,107,592.17			4,107,592.17
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	840,868.11			840,868.11
4. Books and Supplies	4000-4999	0.00		1,154,402.11	1,154,402.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,948,460.28	0.00	1,154,402.11	6,102,862.39
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,773,589.61	1,773,589.61
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.

*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 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)	9,721,513.47	5,173,112.80	25,782,569.19	12,606,684.69	32,072,273.35	147,335.81	3,070,972.11
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,265.07	1,265.07	1,265.07	1,265.07	1,265.07	1,264.07	645.00
3100 Alternative Schools							
3200 Continuation Schools	29.22	29.22	29.22	29.22	29.22	29.22	
3300 Independent Study Centers	11.60	11.60	11.60	11.60	11.60	11.60	
3400 Opportunity Schools							
3550 Community Day Schools	2.40	2.40	2.40	2.40	2.40	2.40	
3700 Specialized Secondary Programs							
3800 Career Technical Education	13.30	13.30	13.30	13.30	13.30	13.30	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	20.07	20.07	20.07	20.07	20.07	20.07	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	281.90	281.90	281.90	281.90	281.90	281.90	1,022.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					36.50		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					50.62	50.62	
C. Total Allocation Factors	1,623.56	1,623.56	1,623.56	1,623.56	1,710.68	1,673.18	1,667.00

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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	167,138,066.76	66,535,938.88	233,674,005.64	9,090,991.69		242,764,997.33
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,903,973.39	1,509,373.13	5,413,346.52	210,604.03		5,623,950.55
3300	Independent Study Centers	1,454,429.72	599,203.58	2,053,633.30	79,895.76		2,133,529.06
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	564,700.07	123,973.16	688,673.23	26,792.55		715,465.78
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,876,122.51	687,017.88	4,563,140.39	177,527.11		4,740,667.50
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	3,025,115.11	1,036,725.48	4,061,840.59	158,024.25		4,219,864.84
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	89,952,997.51	16,444,423.42	106,397,420.93	4,139,348.18		110,536,769.11
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	3,837.17	0.00	3,837.17	149.28		3,986.45
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					78,703.70	78,703.70
----	Enterprise					294.88	294.88
----	Facilities Acquisition & Construction					3,885,006.25	3,885,006.25
----	Other Outgo					3,072,709.57	3,072,709.57
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,637,805.87	1,637,805.87	763,448.14		2,401,254.01
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(624,794.04)		(624,794.04)
----	Total General Fund and Charter Schools Funds Expenditures	269,919,242.24	88,574,461.40	358,493,703.64	14,021,986.95	7,036,714.40	379,552,404.99

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	165,088,851.36	0.00	34.96	0.00	0.00	0.00	2,049,180.44			0.00	0.00	167,138,066.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	3,533,939.39	0.00	1,520.92	0.00	365,820.74	0.00	2,692.34			0.00	0.00	3,903,973.39
3300	Independent Study Centers	1,454,429.72	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,454,429.72
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	272,697.13	0.00	25,724.30	245,540.90	1,625.00	0.00	0.00			19,112.74	0.00	564,700.07
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	2,718,308.38	625,456.15	2,022.85	1,203.95	527,955.18	0.00	0.00			1,176.00	0.00	3,876,122.51
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	2,734,671.29	141,598.94	28,529.77	0.00	120,315.11	0.00	0.00			0.00	0.00	3,025,115.11
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	64,583,560.95	4,046,653.39	469,791.33	604,239.95	12,114,204.83	8,031,059.43	564.83			102,922.80	0.00	89,952,997.51
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		3,837.17	0.00	0.00	0.00	3,837.17
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		240,386,458.22	4,813,708.48	527,624.13	850,984.80	13,129,920.86	8,031,059.43	2,052,437.61	3,837.17	0.00	123,211.54	0.00	269,919,242.24

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	41,518,538.43	23,829,171.89	1,188,228.56	66,535,938.88
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	958,975.93	550,397.20	0.00	1,509,373.13
3300	Independent Study Centers	380,702.29	218,501.29	0.00	599,203.58
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	78,766.00	45,207.16	0.00	123,973.16
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	436,494.86	250,523.02	0.00	687,017.88
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	658,680.59	378,044.89	0.00	1,036,725.48
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	9,251,722.02	5,309,957.85	1,882,743.55	16,444,423.42
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	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)		684,311.49		684,311.49
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		953,494.38		953,494.38
Total Allocated Support Costs		53,283,880.12	32,219,609.17	3,070,972.11	88,574,461.40

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,975,753.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	70,390.33
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,311,750.52
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,288,886.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,646,780.99
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	269,919,242.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	88,574,461.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	358,493,703.64
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,047,263.01
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,938,531.08
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,985,794.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		376,479,497.73
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.89%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	78,703.70				78,703.70
Enterprise (Objects 1000-5999, 6400, and 6500)		294.88			294.88
Facilities Acquisition & Construction (Objects 1000-6500)			3,885,006.25		3,885,006.25
Other Outgo (Objects 1000-7999)				3,072,709.57	3,072,709.57
Total Other Costs	78,703.70	294.88	3,885,006.25	3,072,709.57	7,036,714.40

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(283,850.06)	0.00	(624,794.04)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	211,001.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(552.73)	191,152.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,909.68)	433,641.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	757.56	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	76,553.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,923,878.16	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	9,923,878.16		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	288,312.47	(288,312.47)	624,794.04	(624,794.04)	9,923,878.16	9,923,878.16	0.00	0.00

Current LEA: 07-61754-0000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

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									4,076
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,902,007.63	0.00	0.00	92,836.67	1,245,445.29	2,381,982.65	20,199,008.99		29,821,281.23
2000-2999	Classified Salaries	5,849,791.84	0.00	0.00	24,442.28	1,022,193.45	763,869.40	12,388,400.83		20,048,697.80
3000-3999	Employee Benefits	5,260,372.05	0.00	0.00	39,997.14	1,135,201.73	1,210,294.28	15,299,301.56		22,945,166.76
4000-4999	Books and Supplies	269,271.45	0.00	0.00	320.05	28,268.51	19,318.00	187,076.31		504,254.32
5000-5999	Services and Other Operating Expenditures	1,840,506.76	0.00	0.00	2,197.07	2,175.34	12,976,688.91	1,558,201.37		16,379,769.45
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,473,363.68	0.00	0.00	159,793.21	3,433,284.32	17,352,153.24	49,631,989.06	0.00	90,050,583.51
7310	Transfers of Indirect Costs	2,460,479.43	0.00	0.00	0.00	29,045.25	13,216.12	0.00		2,502,740.80
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	16,444,423.42								16,444,423.42
	Total Indirect Costs and PCR Allocations	18,904,902.85	0.00	0.00	0.00	29,045.25	13,216.12	0.00	0.00	18,947,164.22
	TOTAL COSTS	38,378,266.53	0.00	0.00	159,793.21	3,462,329.57	17,365,369.36	49,631,989.06	0.00	108,997,747.73
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	355,104.28	0.00	0.00	0.00	293,504.13	161,973.34	182,588.04		993,169.79
2000-2999	Classified Salaries	31,262.12	0.00	0.00	1,419.25	307,336.15	2,730.74	2,755,859.93		3,098,608.19
3000-3999	Employee Benefits	149,147.69	0.00	0.00	578.03	302,013.00	69,126.64	1,872,231.17		2,393,096.53
4000-4999	Books and Supplies	80.04	0.00	0.00	0.00	8,986.99	1.66	35,384.99		44,453.68
5000-5999	Services and Other Operating Expenditures	6,098.87	0.00	0.00	0.00	1,010.58	629,790.54	28,200.08		665,100.07
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	541,693.00	0.00	0.00	1,997.28	912,850.85	863,622.92	4,874,264.21	0.00	7,194,428.26
7310	Transfers of Indirect Costs	211,284.08	0.00	0.00	0.00	29,045.25	13,216.12	0.00		253,545.45
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	211,284.08	0.00	0.00	0.00	29,045.25	13,216.12	0.00	0.00	253,545.45
	TOTAL BEFORE OBJECT 8980	752,977.08	0.00	0.00	1,997.28	941,896.10	876,839.04	4,874,264.21	0.00	7,447,973.71
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									7,447,973.71

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	5,546,903.35	0.00	0.00	92,836.67	951,941.16	2,220,009.31	20,016,420.95		28,828,111.44
2000-2999	Classified Salaries	5,818,529.72	0.00	0.00	23,023.03	714,857.30	761,138.66	9,632,540.90		16,950,089.61
3000-3999	Employee Benefits	5,111,224.36	0.00	0.00	39,419.11	833,188.73	1,141,167.64	13,427,070.39		20,552,070.23
4000-4999	Books and Supplies	269,191.41	0.00	0.00	320.05	19,281.52	19,316.34	151,691.32		459,800.64
5000-5999	Services and Other Operating Expenditures	1,834,407.89	0.00	0.00	2,197.07	1,164.76	12,346,898.37	1,530,001.29		15,714,669.38
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,931,670.68	0.00	0.00	157,795.93	2,520,433.47	16,488,530.32	44,757,724.85	0.00	82,856,155.25
7310	Transfers of Indirect Costs	2,249,195.35	0.00	0.00	0.00	0.00	0.00	0.00		2,249,195.35
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	16,444,423.42								16,444,423.42
	Total Indirect Costs and PCR Allocations	18,693,618.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,693,618.77
	TOTAL BEFORE OBJECT 8980	37,625,289.45	0.00	0.00	157,795.93	2,520,433.47	16,488,530.32	44,757,724.85	0.00	101,549,774.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									101,549,774.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	13,396.36	0.00	0.00	0.00	2,110.39	1,715,791.57	76,189.18		1,807,487.50
2000-2999	Classified Salaries	4,476,011.01	0.00	0.00	0.00	1,262.33	28.22	128,674.32		4,605,975.88
3000-3999	Employee Benefits	2,030,847.16	0.00	0.00	0.00	678.83	581,094.46	26,625.08		2,639,245.53
4000-4999	Books and Supplies	52,235.58	0.00	0.00	0.00	1,148.19	9,385.13	16,797.70		79,566.60
5000-5999	Services and Other Operating Expenditures	1,331,840.25	0.00	0.00	0.00	340.00	18,027.64	217,838.24		1,568,046.13
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,158,158.31	0.00	0.00	0.00	5,539.74	2,324,327.02	466,124.52	0.00	10,954,149.59
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	8,158,158.31	0.00	0.00	0.00	5,539.74	2,324,327.02	466,124.52	0.00	10,954,149.59
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)									53,215,134.88
	TOTAL COSTS									64,169,284.47

* 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	94,074,262.73	58,613,809.48
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)	94,074,262.73	58,613,809.48
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	3,989.00	
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)	3,989.00	

SELPA: Mt. Diablo Unified (BA)

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/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.

Unaudited Actuals
 Special Education Maintenance of Effort
 2017-18 Actual vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Mt. Diablo Unified (BA)

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: Mt. Diablo Unified (BA)

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>	
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 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Mt. Diablo Unified (BA)

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:

Unaudited Actuals
 Special Education Maintenance of Effort
 2017-18 Actual vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	108,997,747.73		
b. Less: Expenditures paid from federal sources	7,447,973.71		
c. Expenditures paid from state and local sources	101,549,774.02	94,074,262.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		94,074,262.73	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	101,549,774.02	94,074,262.73	7,475,511.29

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	108,997,747.73		
b. Less: Expenditures paid from federal sources	7,447,973.71		
c. Expenditures paid from state and local sources	101,549,774.02	94,074,626.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		94,074,626.73	

Unaudited Actuals
 Special Education Maintenance of Effort
 2017-18 Actual vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-A)

SELPA:	Mt. Diablo Unified (BA)			
	calculation		<u>94,074,626.73</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>101,549,774.02</u>	<u>94,074,626.73</u>	<u>7,475,147.29</u>
d.	Special education unduplicated pupil count	<u>4,076</u>	<u>3,989</u>	
e.	Per capita state and local expenditures (A2c/A2d)	<u>24,914.08</u>	<u>23,583.51</u>	<u>1,330.57</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.

Unaudited Actuals
 Special Education Maintenance of Effort
 2017-18 Actual vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2016-17	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	64,169,284.47	58,613,809.48	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>58,613,809.48</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>64,169,284.47</u>	<u>58,613,809.48</u>	<u>5,555,474.99</u>

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	64,169,284.47	58,613,809.48	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>58,613,809.48</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>64,169,284.47</u>	<u>58,613,809.48</u>	<u>5,555,474.99</u>
b. Special education unduplicated pupil count	4,076	3,989	
c. Per capita local expenditures (B2a/B2b)	<u>15,743.20</u>	<u>14,693.86</u>	<u>1,049.34</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.

Mt. Diablo Unified
Contra Costa County

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-A)

07 61754 0000000
Report SEMA

SELPA: Mt. Diablo Unified (BA)

Nance Juner
Contact Name

(925) 682-8000, x4092
Telephone Number

Director of Fiscal Services
Title

junern@mdusd.org
E-mail Address

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										4,076
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,967,823.00	0.00	0.00	101,080.00	1,319,481.00	2,714,982.00	21,095,341.00		31,198,707.00
2000-2999	Classified Salaries	4,560,902.00	0.00	0.00	24,044.00	1,110,476.00	840,564.00	13,769,130.00		20,305,116.00
3000-3999	Employee Benefits	5,454,265.00	0.00	0.00	47,639.00	1,310,664.00	1,622,599.00	16,914,316.00		25,349,483.00
4000-4999	Books and Supplies	1,636,884.00	0.00	0.00	4,291.00	54,521.00	481,883.00	191,590.00		2,369,169.00
5000-5999	Services and Other Operating Expenditures	1,574,278.00	0.00	0.00	17,905.00	1,247.00	8,430,265.00	1,501,543.00		11,525,238.00
6000-6999	Capital Outlay	257,000.00	0.00	0.00	0.00	0.00	0.00	0.00		257,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,548,738.00	0.00	0.00	194,959.00	3,796,389.00	14,090,293.00	53,471,920.00	0.00	91,102,299.00
7310	Transfers of Indirect Costs	2,771,715.00	0.00	0.00	0.00	30,917.00	14,076.00	0.00		2,816,708.00
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	2,771,715.00	0.00	0.00	0.00	30,917.00	14,076.00	0.00	0.00	2,816,708.00
	TOTAL COSTS	22,320,453.00	0.00	0.00	194,959.00	3,827,306.00	14,104,369.00	53,471,920.00	0.00	93,919,007.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,680,227.00	0.00	0.00	101,080.00	1,041,299.00	2,550,783.00	21,034,845.00		30,408,234.00
2000-2999	Classified Salaries	4,523,050.00	0.00	0.00	0.00	800,118.00	840,564.00	10,504,560.00		16,668,292.00
3000-3999	Employee Benefits	5,320,827.00	0.00	0.00	36,225.00	997,125.00	1,554,122.00	14,648,999.00		22,557,298.00
4000-4999	Books and Supplies	1,633,674.00	0.00	0.00	4,291.00	23,190.00	481,883.00	185,590.00		2,328,628.00
5000-5999	Services and Other Operating Expenditures	1,559,071.00	0.00	0.00	17,905.00	0.00	8,430,265.00	1,489,446.00		11,496,687.00
6000-6999	Capital Outlay	257,000.00	0.00	0.00	0.00	0.00	0.00	0.00		257,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,071,435.00	0.00	0.00	159,501.00	2,861,732.00	13,857,617.00	47,863,440.00	0.00	83,813,725.00
7310	Transfers of Indirect Costs	2,521,522.00	0.00	0.00	0.00	0.00	0.00	0.00		2,521,522.00
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	2,521,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,521,522.00
	TOTAL BEFORE OBJECT 8980	21,592,957.00	0.00	0.00	159,501.00	2,861,732.00	13,857,617.00	47,863,440.00	0.00	86,335,247.00
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									86,335,247.00

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	42,247.00	0.00	0.00	0.00	2,224.00	2,085,842.00	879.00		2,131,192.00
2000-2999	Classified Salaries	3,038,623.00	0.00	0.00	0.00	0.00	0.00	1,196.00		3,039,819.00
3000-3999	Employee Benefits	1,848,325.00	0.00	0.00	0.00	466.00	729,702.00	529.00		2,579,022.00
4000-4999	Books and Supplies	978,100.00	0.00	0.00	0.00	0.00	436,008.00	0.00		1,414,108.00
5000-5999	Services and Other Operating Expenditures	1,091,680.00	0.00	0.00	0.00	0.00	12,500.00	243,554.00		1,347,734.00
6000-6999	Capital Outlay	257,000.00	0.00	0.00	0.00	0.00	0.00	0.00		257,000.00
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	7,255,975.00	0.00	0.00	0.00	2,690.00	3,264,052.00	246,158.00	0.00	10,768,875.00
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	7,255,975.00	0.00	0.00	0.00	2,690.00	3,264,052.00	246,158.00	0.00	10,768,875.00
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)									52,504,262.00
	TOTAL COSTS									63,273,137.00

* 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										4,076
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,902,007.63	0.00	0.00	92,836.67	1,245,445.29	2,381,982.65	20,199,008.99		29,821,281.23
2000-2999	Classified Salaries	5,849,791.84	0.00	0.00	24,442.28	1,022,193.45	763,869.40	12,388,400.83		20,048,697.80
3000-3999	Employee Benefits	5,260,372.05	0.00	0.00	39,997.14	1,135,201.73	1,210,294.28	15,299,301.56		22,945,166.76
4000-4999	Books and Supplies	269,271.45	0.00	0.00	320.05	28,268.51	19,318.00	187,076.31		504,254.32
5000-5999	Services and Other Operating Expenditures	1,840,506.76	0.00	0.00	2,197.07	2,175.34	12,976,688.91	1,558,201.37		16,379,769.45
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,473,363.68	0.00	0.00	159,793.21	3,433,284.32	17,352,153.24	49,631,989.06	0.00	90,050,583.51
7310	Transfers of Indirect Costs	2,460,479.43	0.00	0.00	0.00	29,045.25	13,216.12	0.00		2,502,740.80
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)	16,444,423.42								16,444,423.42
	Total Indirect Costs	2,460,479.43	0.00	0.00	0.00	29,045.25	13,216.12	0.00	0.00	2,502,740.80
	TOTAL COSTS	21,933,843.11	0.00	0.00	159,793.21	3,462,329.57	17,365,369.36	49,631,989.06	0.00	92,553,324.31
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	355,104.28	0.00	0.00	0.00	293,504.13	161,973.34	182,588.04		993,169.79
2000-2999	Classified Salaries	31,262.12	0.00	0.00	1,419.25	307,336.15	2,730.74	2,755,859.93		3,098,608.19
3000-3999	Employee Benefits	149,147.69	0.00	0.00	578.03	302,013.00	69,126.64	1,872,231.17		2,393,096.53
4000-4999	Books and Supplies	80.04	0.00	0.00	0.00	8,986.99	1.66	35,384.99		44,453.68
5000-5999	Services and Other Operating Expenditures	6,098.87	0.00	0.00	0.00	1,010.58	629,790.54	28,200.08		665,100.07
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	541,693.00	0.00	0.00	1,997.28	912,850.85	863,622.92	4,874,264.21	0.00	7,194,428.26
7310	Transfers of Indirect Costs	211,284.08	0.00	0.00	0.00	29,045.25	13,216.12	0.00		253,545.45
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	211,284.08	0.00	0.00	0.00	29,045.25	13,216.12	0.00	0.00	253,545.45
	TOTAL BEFORE OBJECT 8980	752,977.08	0.00	0.00	1,997.28	941,896.10	876,839.04	4,874,264.21	0.00	7,447,973.71
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									7,447,973.71

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	5,546,903.35	0.00	0.00	92,836.67	951,941.16	2,220,009.31	20,016,420.95		28,828,111.44
2000-2999	Classified Salaries	5,818,529.72	0.00	0.00	23,023.03	714,857.30	761,138.66	9,632,540.90		16,950,089.61
3000-3999	Employee Benefits	5,111,224.36	0.00	0.00	39,419.11	833,188.73	1,141,167.64	13,427,070.39		20,552,070.23
4000-4999	Books and Supplies	269,191.41	0.00	0.00	320.05	19,281.52	19,316.34	151,691.32		459,800.64
5000-5999	Services and Other Operating Expenditures	1,834,407.89	0.00	0.00	2,197.07	1,164.76	12,346,898.37	1,530,001.29		15,714,669.38
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,931,670.68	0.00	0.00	157,795.93	2,520,433.47	16,488,530.32	44,757,724.85	0.00	82,856,155.25
7310	Transfers of Indirect Costs	2,249,195.35	0.00	0.00	0.00	0.00	0.00	0.00		2,249,195.35
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)	16,444,423.42								16,444,423.42
	Total Indirect Costs	2,249,195.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,249,195.35
	TOTAL BEFORE OBJECT 8980	21,180,866.03	0.00	0.00	157,795.93	2,520,433.47	16,488,530.32	44,757,724.85	0.00	85,105,350.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									85,105,350.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	13,396.36	0.00	0.00	0.00	2,110.39	1,715,791.57	76,189.18		1,807,487.50
2000-2999	Classified Salaries	4,476,011.01	0.00	0.00	0.00	1,262.33	28.22	128,674.32		4,605,975.88
3000-3999	Employee Benefits	2,030,847.16	0.00	0.00	0.00	678.83	581,094.46	26,625.08		2,639,245.53
4000-4999	Books and Supplies	52,235.58	0.00	0.00	0.00	1,148.19	9,385.13	16,797.70		79,566.60
5000-5999	Services and Other Operating Expenditures	1,331,840.25	0.00	0.00	0.00	340.00	18,027.64	217,838.24		1,568,046.13
6000-6999	Capital Outlay	253,827.95	0.00	0.00	0.00	0.00	0.00	0.00		253,827.95
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,158,158.31	0.00	0.00	0.00	5,539.74	2,324,327.02	466,124.52	0.00	10,954,149.59
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	8,158,158.31	0.00	0.00	0.00	5,539.74	2,324,327.02	466,124.52	0.00	10,954,149.59
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)									53,215,134.88
	TOTAL COSTS									64,169,284.47

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

SELPA: Mt. Diablo Unified (BA)

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/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

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Budget vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

Mt. Diablo Unified (BA)

- 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: Mt. Diablo Unified (BA)

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)

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Budget vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

Mt. Diablo Unified (BA)	
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).	<u> </u> <u> </u>

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).	
	<u> </u> (e) <u> </u> <u> </u>
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: Mt. Diablo Unified (BA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
a. Total special education expenditures	93,919,007.00		
b. Less: Expenditures paid from federal sources	7,583,760.00		
c. Expenditures paid from state and local sources	86,335,247.00	84,372,413.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>84,372,413.60</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>86,335,247.00</u>	<u>84,372,413.60</u>	<u>1,962,833.40</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.

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

	Budgeted Amounts FY 2018-19	Comparison Year FY 2017-18	Difference

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Budget vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

Mt. Diablo Unified (BA)			
a. Total special education expenditures	93,919,007.00		
b. Less: Expenditures paid from federal sources	7,583,760		
c. Expenditures paid from state and local sources	86,335,247.00	84,372,413.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		84,372,413.60	
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	86,335,247.00	84,372,413.60	
d. Special education unduplicated pupil count	4076	4076	
e. Per capita state and local expenditures (A2c/A2d)	21,181.37	20,699.81	481.56

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: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	63,273,137.00	58,613,809.48	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>58,613,809.48</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>63,273,137.00</u>	<u>58,613,809.48</u>	<u>4,659,327.52</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 FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	63,273,137.00	58,613,809.48	
Add/Less: Adjustments required for MOE calculation		0.00	

Unaudited Actuals
 Special Education Maintenance of Effort
 2018-19 Budget vs. Comparison Year's Actual
 LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

<u>Mt. Diablo Unified (BA)</u>			
Comparison year's expenditures, adjusted for MOE calculation		58,613,809.48	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	63,273,137.00	58,613,809.48	4,659,327.52
 b. Special education unduplicated pupil count	4,076	4,076	
 c. Per capita local expenditures (B2a/B2b)	15,523.34	14,380.23	1,143.11

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.

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SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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