

General Fund Form 01

2017/18
Unaudited Actuals

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		291,376,450.73	4,025,129.00	295,401,579.73	312,659,884.00	3,800,000.00	316,459,884.00	7.1%
2) Federal Revenue	8100-8299		12,361.76	22,744,319.15	22,756,680.91	0.00	19,154,035.00	19,154,035.00	-15.8%
3) Other State Revenue	8300-8599		10,271,503.69	35,012,423.17	45,283,926.86	10,789,070.00	29,300,804.00	40,089,874.00	-11.5%
4) Other Local Revenue	8600-8799		1,951,569.87	3,888,699.08	5,840,268.95	1,154,516.00	1,458,277.00	2,612,793.00	-55.3%
5) TOTAL, REVENUES			303,611,886.05	65,670,570.40	369,282,456.45	324,603,470.00	53,713,116.00	378,316,586.00	2.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		133,466,916.28	33,759,089.62	167,226,005.90	135,288,701.00	32,361,771.00	167,650,472.00	0.3%
2) Classified Salaries	2000-2999		38,376,706.76	17,215,239.01	55,591,945.77	39,056,963.00	18,344,712.00	57,401,675.00	3.3%
3) Employee Benefits	3000-3999		45,448,730.89	27,845,533.76	73,294,264.65	50,833,749.00	29,342,294.00	80,176,043.00	9.4%
4) Books and Supplies	4000-4999		14,393,619.81	5,814,804.83	20,208,424.64	14,706,464.00	4,400,131.00	19,106,595.00	-5.5%
5) Services and Other Operating Expenditures	5000-5999		19,419,057.26	16,602,999.45	36,022,056.71	25,484,531.00	15,364,499.00	40,849,030.00	13.4%
6) Capital Outlay	6000-6999		1,284,197.29	8,542,347.43	9,826,544.72	1,471,369.00	0.00	1,471,369.00	-85.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		7,646,768.72	3,679,518.59	11,326,287.31	8,128,894.00	2,720,000.00	10,848,894.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,154,176.73)	1,712,620.01	(1,441,556.72)	(2,333,038.00)	944,457.00	(1,388,581.00)	-3.7%
9) TOTAL, EXPENDITURES			256,881,820.28	115,172,152.70	372,053,972.98	272,637,633.00	103,477,864.00	376,115,497.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,730,065.77	(49,501,582.30)	(2,771,516.53)	51,965,837.00	(49,764,748.00)	2,201,089.00	-179.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,227,570.39	328,779.49	1,556,349.88	1,948,000.00	353,518.00	2,301,518.00	47.9%
b) Transfers Out	7600-7629		11,346,392.32	2,045,115.00	13,391,507.32	6,827,276.00	2,045,000.00	8,872,276.00	-33.7%
2) Other Sources/Uses									
a) Sources	8930-8979		2,779,950.00	0.00	2,779,950.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(45,018,265.98)	45,018,265.98	0.00	(49,794,265.00)	49,794,265.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,357,137.91)	43,301,930.47	(9,055,207.44)	(54,673,541.00)	48,102,783.00	(6,570,758.00)	-27.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,627,072.14)	(6,199,651.83)	(11,826,723.97)	(2,707,704.00)	(1,661,965.00)	(4,369,669.00)	-63.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	74,411,664.93	19,174,885.89	93,586,550.82	68,784,592.79	12,975,234.06	81,759,826.85	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,411,664.93	19,174,885.89	93,586,550.82	68,784,592.79	12,975,234.06	81,759,826.85	-12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,411,664.93	19,174,885.89	93,586,550.82	68,784,592.79	12,975,234.06	81,759,826.85	-12.6%
2) Ending Balance, June 30 (E + F1e)			68,784,592.79	12,975,234.06	81,759,826.85	66,076,888.79	11,313,269.06	77,390,157.85	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	863,590.53	0.00	863,590.53	750,000.00	0.00	750,000.00	-13.2%
Prepaid Items		9713	1,013,435.24	0.00	1,013,435.24	700,000.00	0.00	700,000.00	-30.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,975,234.06	12,975,234.06	0.00	11,313,269.06	11,313,269.06	-12.8%
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	9,522,525.64	0.00	9,522,525.64	9,251,761.00	0.00	9,251,761.00	-2.8%
County Cash FMV Adjustment	0000	9780	(344,721.00)		(344,721.00)				
LCAP Supplemental & Concentration	0000	9780	8,471,570.69		8,471,570.69				
Carryover Obligation - Misc.	0000	9780	1,395,675.95		1,395,675.95				
County Cash FMV Adjustment	0000	9780				(344,721.00)		(344,721.00)	
LCAP Supplemental & Concentration	0000	9780				8,471,571.00		8,471,571.00	
Carryover Obligation - Misc.	0000	9780				874,911.00		874,911.00	
Onetime Expenditures	0000	9780				250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,563,364.41	0.00	11,563,364.41	11,549,633.00	0.00	11,549,633.00	-0.1%
Unassigned/Unappropriated Amount		9790	45,771,676.97	0.00	45,771,676.97	43,775,494.79	0.00	43,775,494.79	-4.4%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	82,619,839.37	17,186,893.12	99,806,732.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	(344,721.00)	0.00	(344,721.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,339.77	0.00	3,339.77				
3) Accounts Receivable		9200	921,558.37	8,497,067.48	9,418,625.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,821,126.67	328,831.03	2,149,957.70				
6) Stores		9320	863,590.53	0.00	863,590.53				
7) Prepaid Expenditures		9330	1,013,435.24	0.00	1,013,435.24				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			86,948,168.95	26,012,791.63	112,960,960.58				
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	14,477,310.61	9,675,202.43	24,152,513.04				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,686,265.55	18,122.08	3,704,387.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,344,233.06	3,344,233.06				
6) TOTAL, LIABILITIES			18,163,576.16	13,037,557.57	31,201,133.73				
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									

			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)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			68,784,592.79	12,975,234.06	81,759,826.85				

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	195,381,965.00	0.00	195,381,965.00	217,875,296.00	0.00	217,875,296.00	11.5%
Education Protection Account State Aid - Current Year		8012	42,084,272.00	0.00	42,084,272.00	41,819,746.00	0.00	41,819,746.00	-0.6%
State Aid - Prior Years		8019	219,783.00	0.00	219,783.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	645,831.86	0.00	645,831.86	645,832.00	0.00	645,832.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	180,341.95	0.00	180,341.95	180,342.00	0.00	180,342.00	0.0%
County & District Taxes Secured Roll Taxes		8041	56,142,935.37	0.00	56,142,935.37	56,142,935.00	0.00	56,142,935.00	0.0%
Unsecured Roll Taxes		8042	2,920,715.12	0.00	2,920,715.12	2,920,717.00	0.00	2,920,717.00	0.0%
Prior Years' Taxes		8043	58,386.94	0.00	58,386.94	58,387.00	0.00	58,387.00	0.0%
Supplemental Taxes		8044	1,060,511.34	0.00	1,060,511.34	1,060,511.00	0.00	1,060,511.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,057,187.79)	0.00	(5,057,187.79)	(5,057,188.00)	0.00	(5,057,188.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,010,815.43	0.00	3,010,815.43	3,010,815.00	0.00	3,010,815.00	0.0%
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	1,033.02	0.00	1,033.02	1,033.00	0.00	1,033.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(516.51)	0.00	(516.51)	(516.00)	0.00	(516.00)	-0.1%
Subtotal, LCFF Sources			296,648,886.73	0.00	296,648,886.73	318,657,910.00	0.00	318,657,910.00	7.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(3,000,000.00)		(3,000,000.00)	(3,000,000.00)		(3,000,000.00)	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	(2,272,436.00)	0.00	(2,272,436.00)	(2,998,026.00)	0.00	(2,998,026.00)	31.9%
Property Taxes Transfers		8097	0.00	4,025,129.00	4,025,129.00	0.00	3,800,000.00	3,800,000.00	-5.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

50 40717 0000000
Form 01

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			291,376,450.73	4,025,129.00	295,401,579.73	312,659,884.00	3,800,000.00	316,459,884.00	7.1%
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	6,591,243.64	6,591,243.64	0.00	5,415,000.00	5,415,000.00	-17.8%
Special Education Discretionary Grants		8182	0.00	1,014,141.48	1,014,141.48	0.00	563,045.00	563,045.00	-44.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		11,783,827.94	11,783,827.94		9,802,453.00	9,802,453.00	-16.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,398,398.38	1,398,398.38		1,067,169.00	1,067,169.00	-23.7%
Title III, Part A, Immigrant Education Program	4201	8290		61,440.00	61,440.00		61,967.00	61,967.00	0.9%

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Title III, Part A, English Learner Program	4203	8290		821,037.62	821,037.62		702,958.00	702,958.00	-14.4%
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		730,176.00	730,176.00	New
Career and Technical Education	3500-3599	8290		456,259.69	456,259.69		411,267.00	411,267.00	-9.9%
All Other Federal Revenue	All Other	8290	12,361.76	617,970.40	630,332.16	0.00	400,000.00	400,000.00	-36.5%
TOTAL, FEDERAL REVENUE			12,361.76	22,744,319.15	22,756,680.91	0.00	19,154,035.00	19,154,035.00	-15.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		10,862,253.00	10,862,253.00		10,700,000.00	10,700,000.00	-1.5%
Prior Years	6500	8319		(40,074.00)	(40,074.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,500,177.00	0.00	5,500,177.00	6,522,946.00	0.00	6,522,946.00	18.6%
Lottery - Unrestricted and Instructional Materials		8560	4,706,686.65	1,809,231.39	6,515,918.04	4,216,124.00	1,386,123.00	5,602,247.00	-14.0%
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		3,194,305.54	3,194,305.54		3,195,968.00	3,195,968.00	0.1%
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%

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California Clean Energy Jobs Act	6230	8590		1,589,000.00	1,589,000.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,638,490.29	2,638,490.29		0.00	0.00	-100.0%
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	64,640.04	14,959,216.95	15,023,856.99	50,000.00	14,018,713.00	14,068,713.00	-6.4%
TOTAL, OTHER STATE REVENUE			10,271,503.69	35,012,423.17	45,283,926.86	10,789,070.00	29,300,804.00	40,089,874.00	-11.5%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	13,495.33	0.00	13,495.33	7,500.00	0.00	7,500.00	-44.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	215,271.96	0.00	215,271.96	142,680.00	0.00	142,680.00	-33.7%
Interest		8660	919,021.42	34,227.66	953,249.08	650,000.00	0.00	650,000.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(216,249.00)	0.00	(216,249.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	44,848.20	88,990.07	133,838.27	79,000.00	52,950.00	131,950.00	-1.4%
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	516.51	0.00	516.51	0.00	0.00	0.00	-100.0%
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	974,665.45	2,869,788.25	3,844,453.70	275,336.00	555,327.00	830,663.00	-78.4%
Tuition		8710	0.00	219,791.10	219,791.10	0.00	250,000.00	250,000.00	13.7%
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		675,902.00	675,902.00		600,000.00	600,000.00	-11.2%
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			1,951,569.87	3,888,699.08	5,840,268.95	1,154,516.00	1,458,277.00	2,612,793.00	-55.3%
TOTAL, REVENUES			303,611,886.05	65,670,570.40	369,282,456.45	324,603,470.00	53,713,116.00	378,316,586.00	2.4%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	110,692,433.60	22,402,914.94	133,095,348.54	109,597,907.00	21,460,565.00	131,058,472.00	-1.5%
Certificated Pupil Support Salaries		1200	8,508,109.41	6,372,652.20	14,880,761.61	8,583,685.00	6,182,221.00	14,765,906.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,784,819.79	1,732,249.38	14,517,069.17	13,370,264.00	1,772,652.00	15,142,916.00	4.3%
Other Certificated Salaries		1900	1,481,553.48	3,251,273.10	4,732,826.58	3,736,845.00	2,946,333.00	6,683,178.00	41.2%
TOTAL, CERTIFICATED SALARIES			133,466,916.28	33,759,089.62	167,226,005.90	135,288,701.00	32,361,771.00	167,650,472.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	313,648.14	9,960,498.32	10,274,146.46	319,525.00	10,764,484.00	11,084,009.00	7.9%
Classified Support Salaries		2200	15,616,916.50	3,538,124.90	19,155,041.40	15,789,819.00	3,600,970.00	19,390,789.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	5,099,112.64	1,161,678.61	6,260,791.25	5,359,712.00	1,272,593.00	6,632,305.00	5.9%
Clerical, Technical and Office Salaries		2400	15,638,322.91	1,064,018.28	16,702,341.19	16,253,016.00	1,097,303.00	17,350,319.00	3.9%
Other Classified Salaries		2900	1,708,706.57	1,490,918.90	3,199,625.47	1,334,891.00	1,609,362.00	2,944,253.00	-8.0%
TOTAL, CLASSIFIED SALARIES			38,376,706.76	17,215,239.01	55,591,945.77	39,056,963.00	18,344,712.00	57,401,675.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,889,722.50	17,279,067.57	36,168,790.07	21,826,524.00	17,539,695.00	39,366,219.00	8.8%
PERS		3201-3202	5,593,025.30	2,591,033.63	8,184,058.93	6,763,186.00	3,285,359.00	10,048,545.00	22.8%
OASDI/Medicare/Alternative		3301-3302	5,033,200.85	1,970,366.37	7,003,567.22	4,870,934.00	1,909,662.00	6,780,596.00	-3.2%
Health and Welfare Benefits		3401-3402	1,900,812.38	532,688.54	2,433,500.92	3,904,537.00	1,553,746.00	5,458,283.00	124.3%
Unemployment Insurance		3501-3502	84,351.49	25,896.09	110,247.58	88,455.00	33,871.00	122,326.00	11.0%
Workers' Compensation		3601-3602	3,802,048.88	1,167,221.66	4,969,270.54	3,933,322.00	1,167,703.00	5,101,025.00	2.7%
OPEB, Allocated		3701-3702	1,446,279.07	298,249.99	1,744,529.06	1,102,249.00	334,312.00	1,436,561.00	-17.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,699,290.42	3,981,009.91	12,680,300.33	8,344,542.00	3,517,946.00	11,862,488.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			45,448,730.89	27,845,533.76	73,294,264.65	50,833,749.00	29,342,294.00	80,176,043.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	203,547.60	866,992.29	1,070,539.89	722,182.00	1,308,200.00	2,030,382.00	89.7%
Books and Other Reference Materials		4200	134,409.24	196,086.56	330,495.80	80,506.00	56,780.00	137,286.00	-58.5%
Materials and Supplies		4300	9,537,838.18	3,511,288.42	13,049,126.60	8,797,940.00	2,358,020.00	11,155,960.00	-14.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

50 40717 0000000
Form 01

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	4,517,824.79	1,240,437.56	5,758,262.35	5,105,836.00	677,131.00	5,782,967.00	0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,393,619.81	5,814,804.83	20,208,424.64	14,706,464.00	4,400,131.00	19,106,595.00	-5.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,662,601.63	6,338,894.47	9,001,496.10	3,577,147.00	5,067,137.00	8,644,284.00	-4.0%
Travel and Conferences		5200	382,529.31	1,252,680.25	1,635,209.56	469,921.00	727,023.00	1,196,944.00	-26.8%
Dues and Memberships		5300	130,297.73	22,373.50	152,671.23	139,206.00	17,358.00	156,564.00	2.5%
Insurance		5400 - 5450	3,230,000.00	0.00	3,230,000.00	3,479,133.00	0.00	3,479,133.00	7.7%
Operations and Housekeeping Services		5500	6,344,716.89	73,188.59	6,417,905.48	6,549,700.00	20,650.00	6,570,350.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,150,837.49	1,238,005.01	2,388,842.50	940,209.00	999,668.00	1,939,877.00	-18.8%
Transfers of Direct Costs		5710	(1,002,333.21)	1,002,333.21	0.00	(795,816.00)	795,816.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(177,200.83)	(99,407.52)	(276,608.35)	(137,900.00)	(108,358.00)	(246,258.00)	-11.0%
Professional/Consulting Services and Operating Expenditures		5800	5,742,642.70	6,728,265.49	12,470,908.19	10,856,400.00	7,801,425.00	18,657,825.00	49.6%
Communications		5900	954,965.55	46,666.45	1,001,632.00	406,531.00	43,780.00	450,311.00	-55.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,419,057.26	16,602,999.45	36,022,056.71	25,484,531.00	15,364,499.00	40,849,030.00	13.4%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	135,010.81	135,010.81	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,037.74	8,253,209.48	8,263,247.22	136,369.00	0.00	136,369.00	-98.3%
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	131,322.96	91,540.40	222,863.36	40,000.00	0.00	40,000.00	-82.1%
Equipment Replacement		6500	1,142,836.59	62,586.74	1,205,423.33	1,295,000.00	0.00	1,295,000.00	7.4%
TOTAL, CAPITAL OUTLAY			1,284,197.29	8,542,347.43	9,826,544.72	1,471,369.00	0.00	1,471,369.00	-85.0%
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	65,173.00	65,173.00	0.00	120,000.00	120,000.00	84.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,328,330.37	3,614,345.59	6,942,675.96	3,729,351.00	2,600,000.00	6,329,351.00	-8.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	377,261.49	0.00	377,261.49	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,941,176.86	0.00	3,941,176.86	4,399,543.00	0.00	4,399,543.00	11.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,646,768.72	3,679,518.59	11,326,287.31	8,128,894.00	2,720,000.00	10,848,894.00	-4.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,712,620.01)	1,712,620.01	0.00	(944,457.00)	944,457.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,441,556.72)	0.00	(1,441,556.72)	(1,388,581.00)	0.00	(1,388,581.00)	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,154,176.73)	1,712,620.01	(1,441,556.72)	(2,333,038.00)	944,457.00	(1,388,581.00)	-3.7%
TOTAL, EXPENDITURES			256,881,820.28	115,172,152.70	372,053,972.98	272,637,633.00	103,477,864.00	376,115,497.00	1.1%

			2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	1,227,570.39	328,779.49	1,556,349.88	1,948,000.00	353,518.00	2,301,518.00	47.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,227,570.39	328,779.49	1,556,349.88	1,948,000.00	353,518.00	2,301,518.00	47.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	45,115.00	45,115.00	0.00	45,000.00	45,000.00	-0.3%
To: Special Reserve Fund		7612	331,380.35	0.00	331,380.35	331,500.00	0.00	331,500.00	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	11,015,011.97	2,000,000.00	13,015,011.97	6,495,776.00	2,000,000.00	8,495,776.00	-34.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,346,392.32	2,045,115.00	13,391,507.32	6,827,276.00	2,045,000.00	8,872,276.00	-33.7%
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	2,779,950.00	0.00	2,779,950.00	0.00	0.00	0.00	-100.0%
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			2,779,950.00	0.00	2,779,950.00	0.00	0.00	0.00	-100.0%
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	(45,018,265.98)	45,018,265.98	0.00	(49,794,265.00)	49,794,265.00	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			(45,018,265.98)	45,018,265.98	0.00	(49,794,265.00)	49,794,265.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,357,137.91)	43,301,930.47	(9,055,207.44)	(54,673,541.00)	48,102,783.00	(6,570,758.00)	-27.4%

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Multi Year Projection

MODESTO CITY SCHOOLS
2017-18 UNAUDITED ACTUALS
GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	291,156,667.73	312,659,884	321,012,488	327,567,186
Local Control Funding Formula Sources - Prior Year	8010-8099	219,783.00	-	-	-
2) Federal Sources	8100-8299	12,361.76	-	-	-
3) Other State Sources	8300-8599	10,271,503.69	10,789,070	5,555,496	5,555,496
4) Other Local Sources	8600-8799	1,951,569.87	1,154,516	1,154,516	1,154,516
5) TOTAL REVENUES		303,611,886.05	324,603,470	327,722,500	334,277,198
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	133,466,916.28	135,288,701	137,318,032	139,377,802
2) Classified Salaries	2000-2999	38,376,706.76	39,056,963	39,642,817	40,237,460
3) Employee Benefits	3000-3999	45,448,730.89	50,833,749	54,965,797	59,243,118
4) Books, Supplies & Equipment	4000-4999	14,393,619.81	14,706,464	14,706,464	14,706,464
5) Services, Other Operating Services	5000-5999	19,419,057.26	25,484,531	25,484,531	25,484,531
6) Capital Outlay	6000-6999	1,284,197.29	1,471,369	1,471,369	1,471,369
7) Other Outgo	7100-7299	7,646,768.72	8,128,894	8,245,350	8,347,685
8) Direct Support/Indirect Cost	7300-7399	(3,154,176.73)	(2,333,038)	(1,694,457)	(1,694,457)
9) TOTAL EXPENDITURES		256,881,820.28	272,637,633	280,139,903	287,173,971
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		46,730,065.77	51,965,837	47,582,597	47,103,227
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	1,227,570.39	1,948,000	1,273,000	1,273,000
b) Transfers Out	7610-7629	11,346,392.32	6,827,276	6,809,563	6,690,500
2) Other Sources/Uses					
a) Sources	8930-8979	2,779,950.00	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(45,018,265.98)	(49,794,265)	(51,318,680)	(56,606,534)
Special Education		(36,945,724.80)	(41,818,375)	(43,342,789)	(44,915,216)
Routine Restricted Maintenance		(7,975,890.00)	(7,975,890)	(7,975,891)	(11,691,318)
Miscellaneous		(96,651.18)	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(52,357,137.91)	(54,673,541)	(56,855,243)	(62,024,034)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(5,627,072.14)	(2,707,704)	(9,272,646)	(14,920,808)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		74,411,664.93	68,784,593	66,076,889	56,804,243
a) Adjustments		-	-	-	-
b) Net Beginning Balance		74,411,664.93	68,784,593	66,076,889	56,804,243
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		68,784,592.79	66,076,889	56,804,243	41,883,435

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE		68,784,592.79	66,076,889	56,804,243	41,883,435
A) Nonspendable					
Revolving Cash	9711	50,000.00	50,000	50,000	50,000
Stores	9712	863,590.53	750,000	750,000	750,000
Other, Prepay, Etc.	9713	1,013,435.24	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		67,202,288.02	64,921,610	55,648,964	40,728,156
B) Assigned	9789				
Appropriation for Economic Uncertainties	9780	11,563,364.41	11,549,633	11,834,737	12,044,836
County Cash FMV Adjustment	9780	(344,721.00)	(344,721)	(344,721)	(344,721)
LCAP Supplemental & Concentration	9780	8,471,570.69	8,471,571	11,189,966	12,970,690
Carryover Obligation - Misc.	9780	1,395,675.95	874,911	874,911	874,911
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
TOTAL ALL RESERVES		23,012,915.82	22,301,394	25,304,893	27,295,716
UNASSIGNED BALANCE		45,771,676.97	43,775,495	31,499,350	14,587,719

MODESTO CITY SCHOOLS
2017-18 UNAUDITED ACTUALS
GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,025,129.00	3,800,000	3,800,000	3,800,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	22,744,319.15	19,154,035	19,154,035	19,154,035
3) Other State Sources	8300-8599	35,012,423.17	29,300,804	29,300,804	29,300,804
4) Other Local Sources	8600-8799	3,888,699.08	1,458,277	1,458,277	1,458,277
5) TOTAL REVENUES		65,670,570.40	53,713,116	53,713,116	53,713,116
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	33,759,089.62	32,361,771	32,847,198	33,339,906
2) Classified Salaries	2000-2999	17,215,239.01	18,344,712	18,619,883	18,899,181
3) Employee Benefits	3000-3999	27,845,533.76	29,342,294	30,600,597	31,916,896
4) Books, Supplies & Equipment	4000-4999	5,814,804.83	4,400,131	4,400,131	4,400,131
5) Services, Other Operating Services	5000-5999	16,602,999.45	15,364,499	15,364,499	15,364,499
6) Capital Outlay	6000-6999	8,542,347.43	-	-	-
7) Other Outgo	7100-7299 7400-7499	3,679,518.59	2,720,000	2,720,000	2,720,000
8) Direct Support/Indirect Cost	7300-7399	1,712,620.01	944,457	944,457	944,457
9) TOTAL EXPENDITURES		115,172,152.70	103,477,864	105,496,764	107,585,070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(49,501,582.30)	(49,764,748)	(51,783,648)	(53,871,954)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	328,779.49	353,518	353,518	353,518
b) Transfers Out	7610-7629	2,045,115.00	2,045,000	2,045,000	45,000
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	45,018,265.98	49,794,265	51,318,680	56,606,534
4) TOTAL, OTHER FINANCING SOURCES/USES		43,301,930.47	48,102,783	49,627,198	56,915,052
E. NET INCREASE (DECREASE) IN FUND BALANCE		(6,199,651.83)	(1,661,965)	(2,156,451)	3,043,099
F. FUND BALANCE, RESERVES					
1) Beginning Balance		19,174,885.89	12,975,234	11,313,269	9,156,818
a) Adjustments		-	-	-	-
b) Net Beginning Balance		19,174,885.89	12,975,234	11,313,269	9,156,818
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		12,975,234.06	11,313,269	9,156,818	12,199,917

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE					
A) Nonspendable					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
C) Committed					
Restricted Reserves - Categoricals Only	9740	12,975,234.06	11,313,269	9,156,818	12,199,917
TOTAL, ALL RESERVES		12,975,234.06	11,313,269	9,156,818	12,199,917
UNASSIGNED BALANCE		-	-	-	0.00

MODESTO CITY SCHOOLS
2017-18 UNAUDITED ACTUALS
GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21	
A. REVENUES						
1) Local Control Funding Formula Sources - Current Year	8010-8099	295,181,796.73	316,459,884	324,812,488	331,367,186	
Local Control Funding Formula Sources - Prior Year	8010-8099	219,783.00	-	-	-	
2) Federal Sources	8100-8299	22,756,680.91	19,154,035	19,154,035	19,154,035	
3) Other State Sources	8300-8599	45,283,926.86	40,089,874	34,856,300	34,856,300	
4) Other Local Sources	8600-8799	5,840,268.95	2,612,793	2,612,793	2,612,793	
5) TOTAL REVENUES		369,282,456.45	378,316,586	381,435,616	387,990,314	
B. EXPENDITURES						
1) Certificated Salaries	1000-1999	167,226,005.90	167,650,472	170,165,229	172,717,708	
2) Classified Salaries	2000-2999	55,591,945.77	57,401,675	58,262,700	59,136,641	
3) Employee Benefits	3000-3999	73,294,264.65	80,176,043	85,566,394	91,160,014	
4) Books, Supplies & Equipment	4000-4999	20,208,424.64	19,106,595	19,106,595	19,106,595	
5) Services, Other Operating Services	5000-5999	36,022,056.71	40,849,030	40,849,030	40,849,030	
6) Capital Outlay	6000-6999	9,826,544.72	1,471,369	1,471,369	1,471,369	
7) Other Outgo	7100-7299	7400-7499	11,326,287.31	10,848,894	10,965,350	11,067,685
8) Direct Support/Indirect Cost	7300-7399	(1,441,556.72)	(1,388,581)	(750,000)	(750,000)	
9) TOTAL EXPENDITURES		372,053,972.98	376,115,497	385,636,668	394,759,041	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(2,771,516.53)	2,201,089	(4,201,052)	(6,768,727)	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8910-8929	1,556,349.88	2,301,518	1,626,518	1,626,518	
b) Transfers Out	7610-7629	13,391,507.32	8,872,276	8,854,563	6,735,500	
2) Other Sources/Uses						
a) Sources	8930-8979	2,779,950.00	-	-	-	
b) Uses	7630-7699	-	-	-	-	
3) Contributions	8980-8999	-	-	-	-	
4) TOTAL, OTHER FINANCING SOURCES/USES		(9,055,207.44)	(6,570,758)	(7,228,045)	(5,108,982)	
E. NET INCREASE (DECREASE) IN FUND BALANCE		(11,826,723.97)	(4,369,669)	(11,429,097)	(11,877,709)	
F. FUND BALANCE, RESERVES						
1) Beginning Balance		93,586,550.82	81,759,827	77,390,158	65,961,061	
a) Adjustments		-	-	-	-	
b) Net Beginning Balance		93,586,550.82	81,759,827	77,390,158	65,961,061	
c) Other Restatements		-	-	-	-	
2) Ending Balance (E + F1b)		81,759,826.85	77,390,158	65,961,061	54,083,352	

Description	Object Codes	Unaudited Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE		81,759,826.85	77,390,158	65,961,061	54,083,352
A) Nonspendable					
Revolving Cash	9711	50,000.00	50,000	50,000	50,000
Stores	9712	863,590.53	750,000	750,000	750,000
Other, Prepay, Etc.	9713	1,013,435.24	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	11,563,364.41	11,549,633	11,834,737	12,044,836
County Cash FMV Adjustment	9780	(344,721.00)	(344,721)	(344,721)	(344,721)
LCAP Supplemental & Concentration	9780	8,471,570.69	8,471,571	11,189,966	12,970,690
Carryover Obligation - Misc.	9780	1,395,675.95	874,911	874,911	874,911
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	12,975,234.06	11,313,269	9,156,818	12,199,917
TOTAL, ALL FACTORS		35,988,149.88	33,614,663	34,461,711	39,495,633
UNASSIGNED BALANCE		45,771,676.97	43,775,495	31,499,350	14,587,719

Other Funds

Summary Fund Balance 2017-18 Unaudited Actuals

Adult Education

Unaudited Actuals Revenues 2017-18	\$852,366.14
Unaudited Actuals Expenditures 2017-18	\$1,016,276.21
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$163,910.07</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$403,258.41
Unaudited Ending Balance, June 30, 2018	<u>\$239,348.34</u>

Child Development

Unaudited Actuals Revenues 2017-18	\$11,106,307.08
Unaudited Actuals Expenditures 2017-18	\$11,088,608.54
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$17,698.54</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$100,875.17
Unaudited Ending Balance, June 30, 2018	<u>\$118,573.71</u>

Cafeteria

Unaudited Actuals Revenues 2017-18	\$14,832,424.63
Unaudited Actuals Expenditures 2017-18	\$15,246,921.44
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$414,496.81</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$6,997,186.21
Unaudited Ending Balance, June 30, 2018	<u>\$6,582,689.40</u>

Deferred Maintenance

Unaudited Actuals Revenues 2017-18	\$4,999,412.05
Unaudited Actuals Expenditures 2017-18	\$5,608,781.14
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$609,369.09</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$2,875,675.28
Unaudited Ending Balance, June 30, 2018	<u>\$2,266,306.19</u>

Summary Fund Balance 2017-18 Unaudited Actuals

Special Reserve for Other Than Capital Projects

Unaudited Actuals Revenues 2017-18	\$3,022,388.87
Unaudited Actuals Expenditures 2017-18	\$485,021.23
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$2,537,367.64</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$5,258,361.67
Unaudited Ending Balance, June 30, 2018	<u><u>\$7,795,729.31</u></u>

Capital Facilities

Unaudited Actuals Revenues 2017-18	\$679,118.73
Unaudited Actuals Expenditures 2017-18	\$954,801.09
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$275,682.36</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$1,679,796.19
Unaudited Ending Balance, June 30, 2018	<u><u>\$1,404,113.83</u></u>

Special Reserve for Capital Outlay

Unaudited Actuals Revenues 2017-18	\$13,929,163.44
Unaudited Actuals Expenditures 2017-18	\$13,208,241.79
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$720,921.65</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$27,501,186.68
Unaudited Ending Balance, June 30, 2018	<u><u>\$28,222,108.33</u></u>

Bond Interest and Redemption

Unaudited Actuals Revenues 2017-18	\$10,417,252.56
Unaudited Actuals Expenditures 2017-18	\$9,965,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$452,252.56</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$10,592,614.07
Unaudited Ending Balance, June 30, 2018	<u><u>\$11,044,866.63</u></u>

Summary Fund Balance 2017-18 Unaudited Actuals

Debt Service Fund

Unaudited Actuals Revenues 2017-18	\$1,818,515.14
Unaudited Actuals Expenditures 2017-18	\$854,230.81
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$964,284.33</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$4,986,092.55
Unaudited Ending Balance, June 30, 2018	<u>\$5,950,376.88</u>

Self Insurance Fund

Unaudited Actuals Revenues 2017-18	\$12,440,212.57
Unaudited Actuals Expenditures 2017-18	\$11,287,283.59
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,152,928.98</u>
Unaudited Actuals Beginning Balance, July 1, 2017	\$7,636,706.34
Unaudited Ending Balance, June 30, 2018	<u>\$8,789,635.32</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	45,836.15	0.00	-100.0%
3) Other State Revenue		8300-8599	181,984.00	130,000.00	-28.6%
4) Other Local Revenue		8600-8799	624,545.99	633,464.00	1.4%
5) TOTAL, REVENUES			852,366.14	763,464.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	399,896.36	430,176.00	7.6%
2) Classified Salaries		2000-2999	150,054.41	163,447.00	8.9%
3) Employee Benefits		3000-3999	159,144.47	170,105.00	6.9%
4) Books and Supplies		4000-4999	245,910.11	168,658.00	-31.4%
5) Services and Other Operating Expenditures		5000-5999	61,270.86	98,791.00	61.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,016,276.21	1,031,177.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(163,910.07)	(267,713.00)	63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	267,713.00	New
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	267,713.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,910.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,258.41	239,348.34	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,258.41	239,348.34	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,258.41	239,348.34	-40.6%
2) Ending Balance, June 30 (E + F1e)			239,348.34	239,348.34	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	127,813.12	127,813.12	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	111,535.22	111,535.22	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	72,521.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	214,956.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,532.98		
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	48,184.64		
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			48,184.64		
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)			239,348.34		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,836.15	0.00	-100.0%
TOTAL, FEDERAL REVENUE			45,836.15	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	181,984.00	130,000.00	-28.6%
TOTAL, OTHER STATE REVENUE			181,984.00	130,000.00	-28.6%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	3,378.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	579,242.17	591,469.00	2.1%
Other Local Revenue					
All Other Local Revenue		8699	41,925.11	41,995.00	0.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			624,545.99	633,464.00	1.4%
TOTAL, REVENUES			852,366.14	763,464.00	-10.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	344,626.42	372,633.00	8.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,269.94	55,543.00	0.5%
Other Certificated Salaries		1900	0.00	2,000.00	New
TOTAL, CERTIFICATED SALARIES			399,896.36	430,176.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	14,818.75	22,000.00	48.5%
Classified Support Salaries		2200	45,135.58	47,925.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	28,788.68	28,320.00	-1.6%
Clerical, Technical and Office Salaries		2400	61,311.40	65,202.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,054.41	163,447.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	86,207.34	70,037.00	-18.8%
PERS		3201-3202	20,430.27	29,526.00	44.5%
OASDI/Medicare/Alternative		3301-3302	17,767.56	18,761.00	5.6%
Health and Welfare Benefits		3401-3402	1,476.82	13,689.00	826.9%
Unemployment Insurance		3501-3502	278.63	310.00	11.3%
Workers' Compensation		3601-3602	12,549.40	13,367.00	6.5%
OPEB, Allocated		3701-3702	2,461.36	2,763.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,973.09	21,652.00	20.5%
TOTAL, EMPLOYEE BENEFITS			159,144.47	170,105.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,657.49	15,200.00	128.3%
Books and Other Reference Materials		4200	32.24	1,000.00	3001.7%
Materials and Supplies		4300	45,162.02	150,958.00	234.3%
Noncapitalized Equipment		4400	194,058.36	1,500.00	-99.2%
TOTAL, BOOKS AND SUPPLIES			245,910.11	168,658.00	-31.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	17,912.41	70,000.00	290.8%
Travel and Conferences		5200	1,164.95	1,400.00	20.2%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	615.25	750.00	21.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,078.41	1,350.00	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	640.94	3,050.00	375.9%
Professional/Consulting Services and Operating Expenditures		5800	39,626.60	21,816.00	-44.9%
Communications		5900	132.30	325.00	145.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,270.86	98,791.00	61.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,016,276.21	1,031,177.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	267,713.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	267,713.00	New
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	267,713.00	New

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	5,182,280.44	5,556,234.00	7.2%
3) Other State Revenue		8300-8599	5,770,610.15	5,582,651.00	-3.3%
4) Other Local Revenue		8600-8799	108,301.49	70,600.00	-34.8%
5) TOTAL, REVENUES			11,061,192.08	11,209,485.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,124,724.04	3,057,729.00	-2.1%
2) Classified Salaries		2000-2999	2,491,629.99	2,451,573.00	-1.6%
3) Employee Benefits		3000-3999	2,163,337.61	2,322,968.00	7.4%
4) Books and Supplies		4000-4999	318,252.42	395,512.00	24.3%
5) Services and Other Operating Expenditures		5000-5999	2,280,759.88	2,413,046.00	5.8%
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	709,904.60	613,657.00	-13.6%
9) TOTAL, EXPENDITURES			11,088,608.54	11,254,485.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,416.46)	(45,000.00)	64.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,115.00	45,000.00	-0.3%
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			45,115.00	45,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,698.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,875.17	118,573.71	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,875.17	118,573.71	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,875.17	118,573.71	17.5%
2) Ending Balance, June 30 (E + F1e)			118,573.71	118,573.71	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	118,573.71	118,573.71	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	1,060,282.44		
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	526,324.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,960.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,597,567.14		
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	375,319.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	419,616.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	684,057.83		
6) TOTAL, LIABILITIES			1,478,993.43		
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)			118,573.71		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	476,232.42	499,000.00	4.8%
Interagency Contracts Between LEAs		8285	4,044,673.02	4,400,359.00	8.8%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	661,375.00	656,875.00	-0.7%
TOTAL, FEDERAL REVENUE			5,182,280.44	5,556,234.00	7.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,660.81	30,000.00	-2.2%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,493,461.34	5,527,651.00	0.6%
All Other State Revenue	All Other	8590	246,488.00	25,000.00	-89.9%
TOTAL, OTHER STATE REVENUE			5,770,610.15	5,582,651.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	8,490.93	15,600.00	83.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	74,810.56	55,000.00	-26.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,301.49	70,600.00	-34.8%
TOTAL, REVENUES			11,061,192.08	11,209,485.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,563,211.23	2,496,922.00	-2.6%
Certificated Pupil Support Salaries		1200	46,253.94	43,928.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	309,307.82	311,273.00	0.6%
Other Certificated Salaries		1900	205,951.05	205,606.00	-0.2%
TOTAL, CERTIFICATED SALARIES			3,124,724.04	3,057,729.00	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,297,341.27	1,218,349.00	-6.1%
Classified Support Salaries		2200	622,103.21	635,103.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	512,424.08	539,032.00	5.2%
Other Classified Salaries		2900	59,761.43	59,089.00	-1.1%
TOTAL, CLASSIFIED SALARIES			2,491,629.99	2,451,573.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	637,024.89	497,831.00	-21.9%
PERS		3201-3202	387,030.25	442,856.00	14.4%
OASDI/Medicare/Alternative		3301-3302	265,075.36	232,020.00	-12.5%
Health and Welfare Benefits		3401-3402	91,364.88	413,138.00	352.2%
Unemployment Insurance		3501-3502	2,948.80	2,860.00	-3.0%
Workers' Compensation		3601-3602	132,724.37	124,050.00	-6.5%
OPEB, Allocated		3701-3702	31,884.08	34,325.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	615,284.98	575,888.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			2,163,337.61	2,322,968.00	7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,960.77	20,250.00	56.2%
Materials and Supplies		4300	265,998.44	328,112.00	23.4%
Noncapitalized Equipment		4400	39,293.21	47,150.00	20.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			318,252.42	395,512.00	24.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	17,307.50	48,700.00	181.4%
Travel and Conferences		5200	27,408.91	31,750.00	15.8%
Dues and Memberships		5300	1,750.00	150.00	-91.4%
Insurance		5400-5450	3,400.00	2,974.00	-12.5%
Operations and Housekeeping Services		5500	66,374.61	50,875.00	-23.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,783.20	16,250.00	9.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	683,650.66	610,054.00	-10.8%
Professional/Consulting Services and Operating Expenditures		5800	1,453,396.94	1,627,193.00	12.0%
Communications		5900	12,688.06	25,100.00	97.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,280,759.88	2,413,046.00	5.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	709,904.60	613,657.00	-13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			709,904.60	613,657.00	-13.6%
TOTAL, EXPENDITURES			11,088,608.54	11,254,485.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	45,115.00	45,000.00	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,115.00	45,000.00	-0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			45,115.00	45,000.00	-0.3%

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	11,997,264.01	12,316,843.00	2.7%
3) Other State Revenue		8300-8599	909,794.21	891,000.00	-2.1%
4) Other Local Revenue		8600-8799	1,925,366.41	1,891,000.00	-1.8%
5) TOTAL, REVENUES			14,832,424.63	15,098,843.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,874,518.69	6,227,897.00	6.0%
3) Employee Benefits		3000-3999	2,221,954.47	3,129,611.00	40.8%
4) Books and Supplies		4000-4999	5,697,693.18	5,627,600.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	142,064.57	87,472.00	-38.4%
6) Capital Outlay		6000-6999	250,258.92	235,000.00	-6.1%
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	731,652.12	774,924.00	5.9%
9) TOTAL, EXPENDITURES			14,918,141.95	16,082,504.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,717.32)	(983,661.00)	1047.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	328,779.49	353,518.00	7.5%
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			(328,779.49)	(353,518.00)	7.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(414,496.81)	(1,337,179.00)	222.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,997,186.21	6,582,689.40	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,997,186.21	6,582,689.40	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,997,186.21	6,582,689.40	-5.9%
2) Ending Balance, June 30 (E + F1e)			6,582,689.40	5,245,510.40	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	232,406.11	0.00	-100.0%
Prepaid Items		9713	162.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,349,620.79	5,245,510.40	-17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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	6,268,721.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,651.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,639,779.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	657.20		
6) Stores		9320	232,406.11		
7) Prepaid Expenditures		9330	162.50		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,120,576.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	428,502.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,061,122.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	48,260.92		
6) TOTAL, LIABILITIES			1,537,886.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,582,689.40		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,997,264.01	12,316,843.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,997,264.01	12,316,843.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	909,794.21	891,000.00	-2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			909,794.21	891,000.00	-2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,906.50	0.00	-100.0%
Food Service Sales		8634	1,826,241.03	1,880,000.00	2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	66,149.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,579.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	44,648.47	11,000.00	-75.4%
TOTAL, OTHER LOCAL REVENUE			1,925,366.41	1,891,000.00	-1.8%
TOTAL, REVENUES			14,832,424.63	15,098,843.00	1.8%

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	4,751,517.04	5,047,857.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	801,829.74	825,448.00	2.9%
Clerical, Technical and Office Salaries		2400	321,171.91	354,592.00	10.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,874,518.69	6,227,897.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	738,259.79	1,124,913.00	52.4%
OASDI/Medicare/Alternative		3301-3302	482,140.97	476,483.00	-1.2%
Health and Welfare Benefits		3401-3402	71,772.65	484,951.00	575.7%
Unemployment Insurance		3501-3502	3,155.09	3,150.00	-0.2%
Workers' Compensation		3601-3602	142,212.71	140,156.00	-1.4%
OPEB, Allocated		3701-3702	29,962.41	32,753.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	754,450.85	867,205.00	14.9%
TOTAL, EMPLOYEE BENEFITS			2,221,954.47	3,129,611.00	40.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	639.13	1,000.00	56.5%
Materials and Supplies		4300	638,867.60	699,800.00	9.5%
Noncapitalized Equipment		4400	429,847.56	170,000.00	-60.5%
Food		4700	4,628,338.89	4,756,800.00	2.8%
TOTAL, BOOKS AND SUPPLIES			5,697,693.18	5,627,600.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,243.82	12,268.00	9.1%
Dues and Memberships		5300	7.00	3,000.00	42757.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	235,350.76	253,500.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,363.01	54,200.00	-64.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(479,832.01)	(456,296.00)	-4.9%
Professional/Consulting Services and Operating Expenditures		5800	197,952.26	183,500.00	-7.3%
Communications		5900	24,979.73	37,300.00	49.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,064.57	87,472.00	-38.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	250,258.92	200,000.00	-20.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	35,000.00	New
TOTAL, CAPITAL OUTLAY			250,258.92	235,000.00	-6.1%
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	731,652.12	774,924.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			731,652.12	774,924.00	5.9%
TOTAL, EXPENDITURES			14,918,141.95	16,082,504.00	7.8%

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	328,779.49	353,518.00	7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			328,779.49	353,518.00	7.5%
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)			(328,779.49)	(353,518.00)	7.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,000,000.00	3,000,000.00	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	(587.95)	2,000.00	-440.2%
5) TOTAL, REVENUES			2,999,412.05	3,002,000.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,386.48	0.00	-100.0%
3) Employee Benefits		3000-3999	1,429.62	0.00	-100.0%
4) Books and Supplies		4000-4999	38,714.98	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,528,755.59	282,000.00	-88.8%
6) Capital Outlay		6000-6999	3,026,494.47	4,918,000.00	62.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,608,781.14	5,200,000.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,609,369.09)	(2,198,000.00)	-15.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	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)			(609,369.09)	(198,000.00)	-67.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,875,675.28	2,266,306.19	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,875,675.28	2,266,306.19	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,875,675.28	2,266,306.19	-21.2%
2) Ending Balance, June 30 (E + F1e)			2,266,306.19	2,068,306.19	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,174,113.84	1,174,113.84	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	1,092,192.35	894,192.35	-18.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,814,949.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,723.00)		
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	7,143.32		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,812,369.41		
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	546,063.22		
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			546,063.22		
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)			2,266,306.19		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	3,000,000.00	3,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,000,000.00	3,000,000.00	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	7,702.05	2,000.00	-74.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,290.00)	0.00	-100.0%
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			(587.95)	2,000.00	-440.2%
TOTAL, REVENUES			2,999,412.05	3,002,000.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,386.48	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,386.48	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	97.67	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,024.08	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.66	0.00	-100.0%
Workers' Compensation		3601-3602	301.21	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			1,429.62	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,348.97	0.00	-100.0%
Noncapitalized Equipment		4400	32,366.01	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,714.98	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	2,175,115.80	282,000.00	-87.0%
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	353,639.79	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,528,755.59	282,000.00	-88.8%
CAPITAL OUTLAY					
Land Improvements		6170	1,496,992.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,529,502.47	4,918,000.00	221.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,026,494.47	4,918,000.00	62.5%
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			5,608,781.14	5,200,000.00	-7.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	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)			2,000,000.00	2,000,000.00	0.0%

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	65,955.42	2,700.00	-95.9%
5) TOTAL, REVENUES			65,955.42	2,700.00	-95.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,955.42	2,700.00	-95.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,956,433.45	2,769,000.00	-6.3%
b) Transfers Out		7600-7629	485,021.23	1,052,000.00	116.9%
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			2,471,412.22	1,717,000.00	-30.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,537,367.64	1,719,700.00	-32.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,258,361.67	7,795,729.31	48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,258,361.67	7,795,729.31	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,258,361.67	7,795,729.31	48.3%
2) Ending Balance, June 30 (E + F1e)			7,795,729.31	9,515,429.31	22.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,795,729.31	9,515,429.31	22.1%
Curriculum Delivery Reserve	0000	9780	7,308,965.46		
MCS Managers Retiree Benefit Reserve	0000	9780	273,980.45		
CSEA Retiree Benefit Reserve	0000	9780	212,783.40		
Curriculum Delivery Reserve	0000	9780		9,133,965.46	
MCS Managers Retiree Benefit Reserve	0000	9780		285,480.45	
CSEA Retiree Benefit Reserve	0000	9780		95,983.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,341,562.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,245.00)		
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	2,956,433.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,280,750.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	485,021.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			485,021.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,795,729.31		

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,971.42	2,700.00	-96.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,016.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			65,955.42	2,700.00	-95.9%
TOTAL, REVENUES			65,955.42	2,700.00	-95.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,956,433.45	2,769,000.00	-6.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,956,433.45	2,769,000.00	-6.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	485,021.23	1,052,000.00	116.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			485,021.23	1,052,000.00	116.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,471,412.22	1,717,000.00	-30.5%

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	679,118.73	203,500.00	-70.0%
5) TOTAL, REVENUES			679,118.73	203,500.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,304.09	5,650.00	-50.0%
6) Capital Outlay		6000-6999	642,847.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	278,387.21	300,000.00	7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			932,538.55	305,650.00	-67.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,419.82)	(102,150.00)	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,262.54	6,000.00	-73.0%
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			(22,262.54)	(6,000.00)	-73.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,682.36)	(108,150.00)	-60.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,679,796.19	1,404,113.83	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,679,796.19	1,404,113.83	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,679,796.19	1,404,113.83	-16.4%
2) Ending Balance, June 30 (E + F1e)			1,404,113.83	1,295,963.83	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,404,113.83	1,295,963.83	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,552,760.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,363.00)		
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	139,869.61		
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			1,687,267.41		
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	263,306.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,847.14		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			283,153.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,404,113.83		

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	20,973.35	3,500.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,426.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	661,571.38	200,000.00	-69.8%
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			679,118.73	203,500.00	-70.0%
TOTAL, REVENUES			679,118.73	203,500.00	-70.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,304.09	5,650.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,304.09	5,650.00	-50.0%
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	642,847.25	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			642,847.25	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	147,584.60	150,000.00	1.6%
Other Debt Service - Principal		7439	130,802.61	150,000.00	14.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			278,387.21	300,000.00	7.8%
TOTAL, EXPENDITURES			932,538.55	305,650.00	-67.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,262.54	6,000.00	-73.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,262.54	6,000.00	-73.0%
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)			(22,262.54)	(6,000.00)	-73.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,243,327.96	3,148,358.00	-2.9%
5) TOTAL, REVENUES			3,243,327.96	3,148,358.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,805.19	0.00	-100.0%
3) Employee Benefits		3000-3999	1,354.83	0.00	-100.0%
4) Books and Supplies		4000-4999	46,058.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	166,131.36	4,600.00	-97.2%
6) Capital Outlay		6000-6999	8,984,399.19	4,140,385.00	-53.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	147,584.59	295,280.00	100.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,355,333.58	4,440,265.00	-52.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,112,005.62)	(1,291,907.00)	-78.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,685,835.48	3,271,500.00	-69.4%
b) Transfers Out		7600-7629	3,852,908.21	1,110,890.00	-71.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,832,927.27	2,160,610.00	-68.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			720,921.65	868,703.00	20.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,501,186.68	28,222,108.33	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,501,186.68	28,222,108.33	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,501,186.68	28,222,108.33	2.6%
2) Ending Balance, June 30 (E + F1e)			28,222,108.33	29,090,811.33	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,222,108.33	29,090,811.33	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,655,136.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,879.00)		
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	2,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	66,232.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,617,489.87		
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	2,383,567.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,814.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,395,381.54		
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)			28,222,108.33		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,000,981.44	2,949,250.00	-1.7%
Sales					
Sale of Equipment/Supplies		8631	14,617.11	2,000.00	-86.3%
Leases and Rentals		8650	1,241.54	850.00	-31.5%
Interest		8660	298,404.87	196,258.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(71,917.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,243,327.96	3,148,358.00	-2.9%
TOTAL, REVENUES			3,243,327.96	3,148,358.00	-2.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,805.19	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			9,805.19	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	379.20	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	750.10	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.92	0.00	-100.0%
Workers' Compensation		3601-3602	220.61	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			1,354.83	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,053.73	0.00	-100.0%
Noncapitalized Equipment		4400	41,004.69	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			46,058.42	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	156,503.22	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	9,628.14	4,600.00	-52.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,131.36	4,600.00	-97.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	303,475.93	239,300.00	-21.1%
Buildings and Improvements of Buildings		6200	8,080,870.58	3,701,085.00	-54.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	189,591.56	100,000.00	-47.3%
Equipment Replacement		6500	410,461.12	100,000.00	-75.6%
TOTAL, CAPITAL OUTLAY			8,984,399.19	4,140,385.00	-53.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	147,584.59	295,280.00	100.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			147,584.59	295,280.00	100.1%
TOTAL, EXPENDITURES			9,355,333.58	4,440,265.00	-52.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	331,380.35	331,500.00	0.0%
Other Authorized Interfund Transfers In		8919	10,354,455.13	2,940,000.00	-71.6%
(a) TOTAL, INTERFUND TRANSFERS IN			10,685,835.48	3,271,500.00	-69.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,852,908.21	1,110,890.00	-71.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,852,908.21	1,110,890.00	-71.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,832,927.27	2,160,610.00	-68.4%

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	153,029.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,264,222.81	10,954,000.00	6.7%
5) TOTAL, REVENUES			10,417,252.56	10,954,000.00	5.2%
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	9,965,000.00	10,425,000.00	4.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,965,000.00	10,425,000.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			452,252.56	529,000.00	17.0%
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)			452,252.56	529,000.00	17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,592,614.07	11,044,866.63	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,592,614.07	11,044,866.63	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,592,614.07	11,044,866.63	4.3%
2) Ending Balance, June 30 (E + F1e)			11,044,866.63	11,573,866.63	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,044,866.63	11,573,866.63	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,083,146.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,280.00)		
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			11,044,866.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,044,866.63		

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	115,361.40	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	37,668.35	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			153,029.75	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,441,945.10	10,910,000.00	15.5%
Unsecured Roll		8612	578,679.29	34,000.00	-94.1%
Prior Years' Taxes		8613	9,680.10	0.00	-100.0%
Supplemental Taxes		8614	197,811.27	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	61,661.05	10,000.00	-83.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,554.00)	0.00	-100.0%
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			10,264,222.81	10,954,000.00	6.7%
TOTAL, REVENUES			10,417,252.56	10,954,000.00	5.2%

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	9,965,000.00	10,425,000.00	4.6%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,965,000.00	10,425,000.00	4.6%
TOTAL, EXPENDITURES			9,965,000.00	10,425,000.00	4.6%

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: 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	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	854,230.81	914,600.00	7.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,427.67	230,356.00	19.1%
5) TOTAL, REVENUES			1,047,658.48	1,144,956.00	9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	854,230.81	914,600.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			854,230.81	914,600.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,427.67	230,356.00	19.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,856.66	620,890.00	-19.5%
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			770,856.66	620,890.00	-19.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964,284.33	851,246.00	-11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,092.55	5,950,376.88	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,092.55	5,950,376.88	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,092.55	5,950,376.88	19.3%
2) Ending Balance, June 30 (E + F1e)			5,950,376.88	6,801,622.88	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,950,376.88	6,801,622.88	14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	5,950,376.88		
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			5,950,376.88		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,950,376.88		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	854,230.81	914,600.00	7.1%
TOTAL, FEDERAL REVENUE			854,230.81	914,600.00	7.1%
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					
Interest		8660	193,427.67	230,356.00	19.1%
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%
TOTAL, OTHER LOCAL REVENUE			193,427.67	230,356.00	19.1%
TOTAL, REVENUES			1,047,658.48	1,144,956.00	9.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	854,230.81	914,600.00	7.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			854,230.81	914,600.00	7.1%
TOTAL, EXPENDITURES			854,230.81	914,600.00	7.1%

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	770,856.66	620,890.00	-19.5%
(a) TOTAL, INTERFUND TRANSFERS IN			770,856.66	620,890.00	-19.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			770,856.66	620,890.00	-19.5%

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	12,374,324.25	11,989,133.00	-3.1%
5) TOTAL, REVENUES			12,374,324.25	11,989,133.00	-3.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300,535.95	293,917.00	-2.2%
3) Employee Benefits		3000-3999	98,280.88	108,997.00	10.9%
4) Books and Supplies		4000-4999	80,689.03	261,800.00	224.5%
5) Services and Other Operating Expenses		5000-5999	10,807,777.73	11,285,813.00	4.4%
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			11,287,283.59	11,950,527.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,087,040.66	38,606.00	-96.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,888.32	119,063.00	80.7%
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			65,888.32	119,063.00	80.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,152,928.98	157,669.00	-86.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,636,706.34	8,789,635.32	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,636,706.34	8,789,635.32	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,636,706.34	8,789,635.32	15.1%
2) Ending Net Position, June 30 (E + F1e)			8,789,635.32	8,947,304.32	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,789,635.32	8,947,304.32	1.8%
c) Unrestricted Net Position		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	13,635,629.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,096.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,282,931.12		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	212,656.47		
3) Accounts Receivable		9200	50,307.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	665,907.08		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	544,200.00		
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			17,344,534.94		
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	8,399,362.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155,537.13		
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			8,554,899.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			8,789,635.32		

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	309,498.84	90,000.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,190.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,044,128.88	11,829,133.00	-1.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	52,886.53	70,000.00	32.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,374,324.25	11,989,133.00	-3.1%
TOTAL, REVENUES			12,374,324.25	11,989,133.00	-3.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	208,866.29	204,936.00	-1.9%
Clerical, Technical and Office Salaries		2400	91,669.66	88,981.00	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,535.95	293,917.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,463.67	53,091.00	14.3%
OASDI/Medicare/Alternative		3301-3302	22,650.38	22,494.00	-0.7%
Health and Welfare Benefits		3401-3402	6,475.60	11,922.00	84.1%
Unemployment Insurance		3501-3502	148.38	151.00	1.8%
Workers' Compensation		3601-3602	6,669.01	6,616.00	-0.8%
OPEB, Allocated		3701-3702	1,688.36	1,757.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,185.48	12,966.00	-8.6%
TOTAL, EMPLOYEE BENEFITS			98,280.88	108,997.00	10.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,063.96	1,000.00	-6.0%
Materials and Supplies		4300	52,999.24	184,800.00	248.7%
Noncapitalized Equipment		4400	26,625.83	76,000.00	185.4%
TOTAL, BOOKS AND SUPPLIES			80,689.03	261,800.00	224.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	692,972.34	670,000.00	-3.3%
Travel and Conferences		5200	991.88	3,100.00	212.5%
Dues and Memberships		5300	450.00	700.00	55.6%
Insurance		5400-5450	2,994,165.94	3,279,063.00	9.5%
Operations and Housekeeping Services		5500	225.00	2,000.00	788.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,797.45	61,600.00	170.2%
Transfers of Direct Costs - Interfund		5750	72,148.76	89,450.00	24.0%
Professional/Consulting Services and Operating Expenditures		5800	7,016,865.89	7,174,500.00	2.2%
Communications		5900	7,160.47	5,400.00	-24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,807,777.73	11,285,813.00	4.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,287,283.59	11,950,527.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	65,888.32	119,063.00	80.7%
(a) TOTAL, INTERFUND TRANSFERS IN			65,888.32	119,063.00	80.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,888.32	119,063.00	80.7%

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Supplemental

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)	28,509.93	28,415.09	28,789.12	28,489.63	28,489.63	28,582.33
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)						ft
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)	28,509.93	28,415.09	28,789.12	28,489.63	28,489.63	28,582.33
5. District Funded County Program ADA						
a. County Community Schools	340.18	340.18	340.18	340.18	340.18	340.18
b. Special Education-Special Day Class	41.58	41.58	41.58	41.58	41.58	41.58
c. Special Education-NPS/LCI	0.71	0.71	0.71	0.71	0.71	0.71
d. Special Education Extended Year	2.51	2.51	2.51	2.51	2.51	2.51
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)	384.98	384.98	384.98	384.98	384.98	384.98
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,894.91	28,800.07	29,174.10	28,874.61	28,874.61	28,967.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,991,732.38		19,991,732.38			19,991,732.38
Work in Progress	28,267,709.39		28,267,709.39	17,205,029.67	9,853,331.34	35,619,407.72
Total capital assets not being depreciated	48,259,441.77	0.00	48,259,441.77	17,205,029.67	9,853,331.34	55,611,140.10
Capital assets being depreciated:						
Land Improvements	39,062,767.34		39,062,767.34	6,307,981.38		45,370,748.72
Buildings	415,136,332.12		415,136,332.12	3,545,349.96	905,437.67	417,776,244.41
Equipment	20,683,201.70		20,683,201.70	2,028,339.37	391,923.24	22,319,617.83
Total capital assets being depreciated	474,882,301.16	0.00	474,882,301.16	11,881,670.71	1,297,360.91	485,466,610.96
Accumulated Depreciation for:						
Land Improvements	(12,851,823.47)		(12,851,823.47)	(1,955,492.81)		(14,807,316.28)
Buildings	(139,761,846.60)		(139,761,846.60)	(8,315,348.04)	(866,984.96)	(147,210,209.68)
Equipment	(9,466,425.59)		(9,466,425.59)	(1,240,230.26)	(354,027.19)	(10,352,628.66)
Total accumulated depreciation	(162,080,095.66)	0.00	(162,080,095.66)	(11,511,071.11)	(1,221,012.15)	(172,370,154.62)
Total capital assets being depreciated, net	312,802,205.50	0.00	312,802,205.50	370,599.60	76,348.76	313,096,456.34
Governmental activity capital assets, net	361,061,647.27	0.00	361,061,647.27	17,575,629.27	9,929,680.10	368,707,596.44
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

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)	55.95%
	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	\$196,226,220.49
	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.	\$196,226,220.49
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.69%

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 10, 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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E-mail Address

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	167,226,005.90	301	22,046.62	303	167,203,959.28	305	3,134,457.20		307	164,069,502.08	309
2000 - Classified Salaries	55,591,945.77	311	1,696,553.19	313	53,895,392.58	315	3,326,124.31		317	50,569,268.27	319
3000 - Employee Benefits	73,294,264.65	321	2,348,223.16	323	70,946,041.49	325	1,826,149.97		327	69,119,891.52	329
4000 - Books, Supplies Equip Replace. (6500)	21,413,847.97	331	451,589.81	333	20,962,258.16	335	2,654,290.09		337	18,307,968.07	339
5000 - Services . . . & 7300 - Indirect Costs	34,580,499.99	341	1,656,822.88	343	32,923,677.11	345	7,144,475.72		347	25,779,201.39	349
TOTAL					345,931,328.62	365			TOTAL	327,845,831.33	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	130,274,219.23	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,817,151.79	380
3. STRS.	3101 & 3102	28,263,599.14	382
4. PERS.	3201 & 3202	1,589,147.56	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,838,977.26	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,310,015.11	385
7. Unemployment Insurance.	3501 & 3502	68,832.46	390
8. Workers' Compensation Insurance.	3601 & 3602	3,100,173.79	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	6,225,720.03	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		183,487,836.37	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		24,873.17	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		28,549.90	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		183,434,413.30	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.		55.95%	
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)	55.95%
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).	327,845,831.33
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
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	104,009,039.00		104,009,039.00	5,623,460.00	9,965,000.00	99,667,499.00	10,425,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	7,366,666.00		7,366,666.00	2,779,950.00	3,941,177.00	6,205,439.00	4,049,961.00
Lease Revenue Bonds Payable	16,420,000.00		16,420,000.00			16,420,000.00	
Other General Long-Term Debt	1,214,983.00		1,214,983.00		135,603.00	1,079,380.00	168,149.00
Net Pension Liability	307,983,622.00		307,983,622.00			307,983,622.00	
Total/Net OPEB Liability	18,358,468.00	56,118,794.00	74,477,262.00			74,477,262.00	
Compensated Absences Payable	981,095.00		981,095.00		167,389.00	813,706.00	
Governmental activities long-term liabilities	456,333,873.00	56,118,794.00	512,452,667.00	8,403,410.00	14,209,169.00	506,646,908.00	14,643,110.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	385,445,480.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,543,931.60
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	3,379,094.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,826,544.72
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,318,438.35
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	13,391,507.32
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	52,813.17
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	219,791.10
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)				31,188,189.15
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	85,717.32
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)				331,799,076.87

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)		28,800.07
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,520.77
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.)	318,309,762.49	10,990.54
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)	318,309,762.49	10,990.54
B. Required effort (Line A.2 times 90%)	286,478,786.24	9,891.49
C. Current year expenditures (Line I.E and Line II.B)	331,799,076.87	11,520.77
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%

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) 11,625,605.58
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) 282,731,709.87

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.11%

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)	10,057,336.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,087,142.17
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	79,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	32,508.82
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,474,168.87
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)	1,566.08
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)	20,731,972.85
9. Carry-Forward Adjustment (Part IV, Line F)	(961,294.00)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,770,678.85

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	202,765,137.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,226,939.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,406,431.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,902,201.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,793,675.06
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	305,533.80
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,385,963.42
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)	31,902.00
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)	39,048.24
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	34,393,686.85
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)	169,244.07
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)	998,363.80
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,361,396.44
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,935,592.54
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)	347,715,117.33

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.96%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 5.69%

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>20,731,972.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>3,029,277.99</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.11%) 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 (7.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.11%) times Part III, Line B18); zero if positive	<u>(961,294.00)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(961,294.00)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.69%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-480,647.00) is applied to the current year calculation and the remainder (\$-480,647.00) is deferred to one or more future years:	<u>5.82%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-320,431.33) is applied to the current year calculation and the remainder (\$-640,862.67) is deferred to one or more future years:	<u>5.87%</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>(961,294.00)</u>

Approved indirect cost rate: 7.11%
Highest rate used in any program: 7.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,590,811.91	681,906.73	7.11%
01	3312	696,442.77	49,517.08	7.11%
01	3318	17,567.00	1,249.00	7.11%
01	3320	342,442.35	24,347.65	7.11%
01	3327	83,772.24	5,956.21	7.11%
01	3332	51,288.40	3,646.60	7.11%
01	3385	61,923.40	4,273.60	6.90%
01	3395	20,588.63	1,463.85	7.11%
01	4035	1,305,572.19	92,826.19	7.11%
01	4201	57,361.59	4,078.41	7.11%
01	4203	804,938.84	16,098.78	2.00%
01	5640	422,411.55	30,033.46	7.11%
01	6010	2,079,177.49	103,958.87	5.00%
01	6264	397,065.14	28,231.33	7.11%
01	6385	213,105.20	15,151.79	7.11%
01	6387	353,322.23	25,121.21	7.11%
01	6512	899,706.28	63,969.12	7.11%
01	7220	231,570.66	16,464.68	7.11%
01	7338	304,753.50	21,667.97	7.11%
01	7810	34,200.00	2,431.62	7.11%
01	8150	7,144,217.46	507,953.86	7.11%
01	9010	1,756,711.23	12,272.00	0.70%
12	5025	619,491.50	44,045.85	7.11%
12	5320	496,466.62	26,064.50	5.25%
12	5340	21,925.23	1,558.88	7.11%
12	6052	23,352.12	1,660.34	7.11%
12	6105	5,192,256.98	369,169.47	7.11%
12	9010	3,786,415.99	267,405.56	7.06%
13	5310	13,715,992.27	720,089.59	5.25%
13	5330	220,238.64	11,562.53	5.25%

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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	12,041,013.76		3,512,541.78	15,553,555.54
2. State Lottery Revenue	8560	4,706,686.65		1,809,231.39	6,515,918.04
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)		16,747,700.41	0.00	5,321,773.17	22,069,473.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,292,999.42			2,292,999.42
2. Classified Salaries	2000-2999	197,114.83			197,114.83
3. Employee Benefits	3000-3999	408,140.11			408,140.11
4. Books and Supplies	4000-4999	927.73		1,043,598.57	1,044,526.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,333.45			5,333.45
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			474,039.85	474,039.85
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,904,515.54	0.00	1,517,638.42	4,422,153.96
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	13,843,184.87	0.00	3,804,134.75	17,647,319.62
D. COMMENTS:					
Expenditures in 5c represent in house production of instructional material and assessments charged to 5740, reprographics charges, software licensing charges for curriculum based software (instructional use) and rebinding of library and textbooks.					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,241,601.64	2,308,995.17	24,738,334.46	12,467,937.30	35,824,172.89	6,278.15	4,036,342.86
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	40.14	36.55	1.83	0.78	1,234.00	1.00	3,836.00
3100 Alternative Schools							
3200 Continuation Schools			10.17	1.43	28.00		
3300 Independent Study Centers			1.90	1.00	2.00		
3400 Opportunity Schools					4.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.20						
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	4.80						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	7.40	1.50	0.38	81.93	163.50		76.00
6000 ROC/P	2.90			0.60	23.33		
Other Goals Description							
7110 Nonagency - Educational			1.10				
7150 Nonagency - Other							
8100 Community Services		1.00			18.75		
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					4.00		
-- Child Development (Fund 12)	6.00	23.25		0.50	51.73		
-- Cafeteria (Funds 13 & 61)					29.86		
C. Total Allocation Factors	61.44	62.30	15.38	86.24	1,559.17	1.00	3,912.00

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	65,793.53	0.00	65,793.53	3,832.85		69,626.38
1110	Regular Education, K–12	166,647,092.73	39,499,164.13	206,146,256.86	12,009,197.83		218,155,454.69
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	5,068,386.54	17,208,262.47	22,276,649.01	1,297,742.14		23,574,391.15
3300	Independent Study Centers	1,197,403.87	3,246,626.58	4,444,030.45	258,890.18		4,702,920.63
3400	Opportunity Schools	640,723.65	91,905.75	732,629.40	42,679.85		775,309.25
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,387,228.76	13,807.30	5,401,036.06	314,641.22		5,715,677.28
4110	Regular Education, Adult	3,414.05	0.00	3,414.05	198.89		3,612.94
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	886,943.11	331,375.13	1,218,318.24	70,974.00		1,289,292.24
4850	Migrant Education	69,614.16	0.00	69,614.16	4,055.42		73,669.58
5000-5999	Special Education	60,790,392.14	16,857,576.86	77,647,969.00	4,523,438.04		82,171,407.04
6000	Regional Occupational Ctr/Prg (ROC/P)	3,604,890.31	822,989.64	4,427,879.95	257,949.32		4,685,829.27
Other Goals							
7110	Nonagency - Educational	52,813.17	1,769,321.71	1,822,134.88	106,149.77		1,928,284.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	4,178,260.42	467,870.73	4,646,131.15	270,663.70	4,916,794.85	
8500	Child Care and Development Services	201,211.43	0.00	201,211.43	11,721.72	212,933.15	
Other Costs							
----	Food Services					19,281.20	19,281.20
----	Enterprise					305,533.80	305,533.80
----	Facilities Acquisition & Construction					8,587,722.20	8,587,722.20
----	Other Outgo					24,717,794.63	24,717,794.63
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,314,762.17	3,314,762.17	1,666,739.92		4,981,502.09
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,441,556.72)		(1,441,556.72)
----	Total General Fund and Charter Schools Funds Expenditures	248,794,167.87	83,623,662.47	332,417,830.34	19,397,318.13	33,630,331.83	385,445,480.30

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	339.85	60,912.10	2,010.03	0.00	0.00			2,531.55	0.00	65,793.53
1110	Regular Education, K-12	150,866,464.80	5,902,400.61	4,480,676.76	230,944.49	750,517.30	338,011.31	3,695,341.20			350,167.26	32,569.00	166,647,092.73
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	3,543,516.26	0.00	0.00	1,124,651.69	208,909.98	0.00	0.00			191,308.61	0.00	5,068,386.54
3300	Independent Study Centers	864,477.53	0.00	0.00	187,878.82	145,047.52	0.00	0.00			0.00	0.00	1,197,403.87
3400	Opportunity Schools	562,850.37	0.00	0.00	0.00	77,873.28	0.00	0.00			0.00	0.00	640,723.65
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,040,686.64	95,114.57	0.00	0.00	21,528.30	0.00	206,860.72			23,038.53	0.00	5,387,228.76
4110	Regular Education, Adult	0.00	0.00	0.00	2,781.31	0.00	0.00	0.00			632.74	0.00	3,414.05
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	673,770.86	0.00	127,810.44	85,361.81	0.00	0.00			0.00	0.00	886,943.11
4850	Migrant Education	65,072.40	0.00	0.00	0.00	0.00	0.00	0.00			4,541.76	0.00	69,614.16
5000-5999	Special Education	43,659,055.15	1,283,326.66	84,671.09	13,283.95	11,374,313.31	4,243,777.88	0.00			7,236.10	124,728.00	60,790,392.14
6000	ROC/P	2,691,635.87	818,946.48	0.00	0.00	54,474.80	0.00	0.00			39,833.16	0.00	3,604,890.31
Other Goals													
7110	Nonagency - Educational	52,811.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.22	0.00	52,813.17
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	271,806.14	0.00	0.00	0.00		3,896,330.58	0.00	2,888.70	7,235.00	4,178,260.42
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		201,211.43	0.00	0.00	0.00	201,211.43
Total Direct Charged Costs		207,346,570.97	8,773,559.18	4,837,493.84	1,748,262.80	12,720,036.33	4,581,789.19	3,902,201.92	4,097,542.01	0.00	622,179.63	164,532.00	248,794,167.87

* 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	7,182,034.25	28,359,202.68	3,957,927.20	39,499,164.13
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	16,564,922.21	643,340.26	0.00	17,208,262.47
3300	Independent Study Centers	3,200,673.70	45,952.88	0.00	3,246,626.58
3400	Opportunity Schools	0.00	91,905.75	0.00	91,905.75
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	13,807.30	0.00	0.00	13,807.30
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	331,375.13	0.00	0.00	331,375.13
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	13,022,513.58	3,756,647.62	78,415.66	16,857,576.86
6000	ROC/P	286,949.34	536,040.30	0.00	822,989.64
Other Goals					
7110	Nonagency - Educational	1,769,321.71	0.00	0.00	1,769,321.71
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	37,062.52	430,808.21	0.00	467,870.73
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		91,905.75		91,905.75
--	Child Development (Fund 12)	1,348,208.84	1,188,571.14	0.00	2,536,779.98
--	Cafeteria (Funds 13 and 61)		686,076.44		686,076.44
Total Allocated Support Costs		43,756,868.58	35,830,451.03	4,036,342.86	83,623,662.47

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)	1,418,472.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	79,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,089,238.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,251,913.70
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,838,874.85
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	248,794,167.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	83,623,662.47
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	332,417,830.34
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	998,363.80
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,361,396.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,936,230.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	25,295,991.15
D. Total Direct Charged and Allocated Costs (B3 + C5)		357,713,821.49
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.83%

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)	19,281.20				19,281.20
Enterprise (Objects 1000-5999, 6400, and 6500)		305,533.80			305,533.80
Facilities Acquisition & Construction (Objects 1000-6500)			8,587,722.20		8,587,722.20
Other Outgo (Objects 1000-7999)				24,717,794.63	24,717,794.63
Total Other Costs	19,281.20	305,533.80	8,587,722.20	24,717,794.63	33,630,331.83

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(276,608.35)	0.00	(1,441,556.72)				
Other Sources/Uses Detail					1,556,349.88	13,391,507.32		
Fund Reconciliation							2,149,957.70	3,704,387.63
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	640.94	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							55.49	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	683,650.66	0.00	709,904.60	0.00				
Other Sources/Uses Detail					45,115.00	0.00		
Fund Reconciliation							10,960.00	419,616.04
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(479,832.01)	731,652.12	0.00				
Other Sources/Uses Detail					0.00	328,779.49		
Fund Reconciliation							657.20	1,061,122.78
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							7,143.32	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					2,956,433.45	485,021.23		
Fund Reconciliation							2,956,433.45	485,021.23
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	22,262.54		
Fund Reconciliation							0.00	19,847.14
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					10,685,835.48	3,852,908.21		
Fund Reconciliation							66,232.09	11,814.38
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,856.66	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 - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	72,148.76	0.00						
Other Sources/Uses Detail					65,888.32	0.00		
Fund Reconciliation							665,907.08	155,537.13
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	756,440.36	(756,440.36)	1,441,556.72	(1,441,556.72)	18,080,478.79	18,080,478.79	5,857,346.33	5,857,346.33

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									4,309
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,095,561.77	0.00	842,621.66	365,941.49	721,135.61	4,943,224.62	19,221,383.45		27,189,868.60
2000-2999	Classified Salaries	398,205.02	0.00	0.00	21,938.29	870,181.15	5,837,781.75	3,945,531.64		11,073,637.85
3000-3999	Employee Benefits	481,986.72	0.00	238,969.61	120,181.39	676,535.08	4,447,504.95	7,542,467.05		13,507,644.80
4000-4999	Books and Supplies	66,282.60	0.00	620.05	3,658.38	43,511.48	114,877.08	308,146.93		537,096.52
5000-5999	Services and Other Operating Expenditures	4,211,598.89	0.00	26,263.98	27,250.36	263,498.98	3,708,864.72	244,667.44		8,482,144.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	65,173.00	0.00	0.00	0.00	0.00	0.00	0.00		65,173.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,318,808.00	0.00	1,108,475.30	538,969.91	2,574,862.30	19,052,253.12	31,262,196.51	0.00	60,855,565.14
7310	Transfers of Indirect Costs	75,662.78	0.00	0.00	0.00	24,347.65	0.00	0.00		100,010.43
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	16,857,576.93								16,857,576.93
	Total Indirect Costs and PCR Allocations	16,933,239.71	0.00	0.00	0.00	24,347.65	0.00	0.00	0.00	16,957,587.36
	TOTAL COSTS	23,252,047.71	0.00	1,108,475.30	538,969.91	2,599,209.95	19,052,253.12	31,262,196.51	0.00	77,813,152.50
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	15,463.37	0.00	61,436.31		76,899.68
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	114,820.09	0.00	31,338.77		146,158.86
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	67,143.70	0.00	29,274.81		96,418.51
4000-4999	Books and Supplies	2,210.36	0.00	0.00	0.00	32,671.06	0.00	21,938.50		56,819.92
5000-5999	Services and Other Operating Expenditures	1,992,040.39	0.00	13,354.91	42.92	239,763.64	174,943.55	180,352.62		2,600,498.03
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	1,994,250.75	0.00	13,354.91	42.92	469,861.86	174,943.55	324,341.01	0.00	2,976,795.00
7310	Transfers of Indirect Costs	7,420.06	0.00	0.00	0.00	24,347.65	0.00	0.00		31,767.71
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	7,420.06	0.00	0.00	0.00	24,347.65	0.00	0.00	0.00	31,767.71
	TOTAL BEFORE OBJECT 8980	2,001,670.81	0.00	13,354.91	42.92	494,209.51	174,943.55	324,341.01	0.00	3,008,562.71
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									3,008,562.71

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

50 40717 0000000
Report SEMA

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	1,095,561.77	0.00	842,621.66	365,941.49	705,672.24	4,943,224.62	19,159,947.14		27,112,968.92
2000-2999	Classified Salaries	398,205.02	0.00	0.00	21,938.29	755,361.06	5,837,781.75	3,914,192.87		10,927,478.99
3000-3999	Employee Benefits	481,986.72	0.00	238,969.61	120,181.39	609,391.38	4,447,504.95	7,513,192.24		13,411,226.29
4000-4999	Books and Supplies	64,072.24	0.00	620.05	3,658.38	10,840.42	114,877.08	286,208.43		480,276.60
5000-5999	Services and Other Operating Expenditures	2,219,558.50	0.00	12,909.07	27,207.44	23,735.34	3,533,921.17	64,314.82		5,881,646.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	65,173.00	0.00	0.00	0.00	0.00	0.00	0.00		65,173.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,324,557.25	0.00	1,095,120.39	538,926.99	2,105,000.44	18,877,309.57	30,937,855.50	0.00	57,878,770.14
7310	Transfers of Indirect Costs	68,242.72	0.00	0.00	0.00	0.00	0.00	0.00		68,242.72
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	16,857,576.93								16,857,576.93
	Total Indirect Costs and PCR Allocations	16,925,819.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,925,819.65
	TOTAL BEFORE OBJECT 8980	21,250,376.90	0.00	1,095,120.39	538,926.99	2,105,000.44	18,877,309.57	30,937,855.50	0.00	74,804,589.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									74,804,589.79
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	51,846.06	0.00	0.00	60.00	1,292.56		53,198.62
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	94,577.54	23,309.01		117,886.55
3000-3999	Employee Benefits	0.00	0.00	10,095.41	0.00	0.00	49,312.05	2,542.89		61,950.35
4000-4999	Books and Supplies	17,471.34	0.00	0.00	0.00	0.00	470.61	17,322.17		35,264.12
5000-5999	Services and Other Operating Expenditures	10,644.00	0.00	479.06	0.00	0.00	14,403.92	31,928.44		57,455.42
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	28,115.34	0.00	62,420.53	0.00	0.00	158,824.12	76,395.07	0.00	325,755.06
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	28,115.34	0.00	62,420.53	0.00	0.00	158,824.12	76,395.07	0.00	325,755.06
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)									36,712,051.89
	TOTAL COSTS									37,037,806.95

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,309
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,261,554.00	0.00	891,959.00	359,952.00	836,331.00	4,703,334.00	18,943,912.00		26,997,042.00
2000-2999	Classified Salaries	534,966.00	0.00	0.00	20,519.00	899,325.00	6,246,665.00	4,182,771.00		11,884,246.00
3000-3999	Employee Benefits	592,285.00	0.00	292,109.00	127,740.00	767,418.00	5,007,886.00	8,230,622.00		15,018,060.00
4000-4999	Books and Supplies	50,729.00	0.00	1,000.00	0.00	9,635.00	282,600.00	281,609.00		625,573.00
5000-5999	Services and Other Operating Expenditures	5,059,105.00	0.00	25,500.00	35,319.00	5,350.00	4,101,415.00	334,150.00		9,560,839.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00		120,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,618,639.00	0.00	1,210,568.00	543,530.00	2,518,059.00	20,341,900.00	31,973,064.00	0.00	64,205,760.00
7310	Transfers of Indirect Costs	119,337.00	0.00	0.00	0.00	0.00	0.00	0.00		119,337.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	119,337.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,337.00
	TOTAL COSTS	7,737,976.00	0.00	1,210,568.00	543,530.00	2,518,059.00	20,341,900.00	31,973,064.00	0.00	64,325,097.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,261,554.00	0.00	891,959.00	359,952.00	833,331.00	4,703,334.00	18,930,327.00		26,980,457.00
2000-2999	Classified Salaries	534,966.00	0.00	0.00	20,519.00	822,990.00	6,246,665.00	4,182,771.00		11,807,911.00
3000-3999	Employee Benefits	592,285.00	0.00	292,109.00	127,740.00	725,438.00	5,007,886.00	8,227,907.00		14,973,365.00
4000-4999	Books and Supplies	46,550.00	0.00	1,000.00	0.00	9,300.00	282,600.00	281,609.00		621,059.00
5000-5999	Services and Other Operating Expenditures	2,250,005.00	0.00	25,500.00	35,319.00	700.00	3,953,626.00	152,700.00		6,417,850.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00		120,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,805,360.00	0.00	1,210,568.00	543,530.00	2,391,759.00	20,194,111.00	31,775,314.00	0.00	60,920,642.00
7310	Transfers of Indirect Costs	100,455.00	0.00	0.00	0.00	0.00	0.00	0.00		100,455.00
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	100,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,455.00
	TOTAL BEFORE OBJECT 8980	4,905,815.00	0.00	1,210,568.00	543,530.00	2,391,759.00	20,194,111.00	31,775,314.00	0.00	61,021,097.00
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									61,021,097.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	50,475.00	0.00	0.00	0.00	0.00		50,475.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	51,926.00	40,000.00		91,926.00
3000-3999	Employee Benefits	0.00	0.00	12,794.00	0.00	0.00	27,957.00	11,205.00		51,956.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	45,400.00		45,400.00
5000-5999	Services and Other Operating Expenditures	34,500.00	0.00	500.00	0.00	0.00	31,278.00	77,000.00		143,278.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	34,500.00	0.00	63,769.00	0.00	0.00	111,161.00	173,605.00	0.00	383,035.00
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	34,500.00	0.00	63,769.00	0.00	0.00	111,161.00	173,605.00	0.00	383,035.00
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)									41,569,818.00
	TOTAL COSTS									41,952,853.00

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

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Local Control Funding Formula (LCFF)

LCFF Calculator Universal Assumptions						
Modesto City Elementary (71167) - UNAI						8/6/2018
Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
Base Grant	107,278,408	109,510,673	111,634,392	114,609,947	118,534,244	122,401,058
Grade Span Adjustment	4,816,671	4,823,267	4,881,693	5,010,481	5,182,199	5,347,785
Supplemental Grant	19,643,542	20,104,480	20,600,044	21,148,892	21,873,068	22,585,995
Concentration Grant	18,282,707	18,819,366	19,458,186	19,976,612	20,660,646	21,334,057
Add-ons	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828
Total Target	151,580,156	154,816,614	158,133,143	162,304,760	167,808,985	173,227,723
Transition Components:						
Target	\$ 151,580,156	\$ 154,816,614	\$ 158,133,143	\$ 162,304,760	\$ 167,808,985	\$ 173,227,723
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	141,821,986	143,961,791	153,935,814	153,935,814	153,935,814	153,935,814
Remaining Need after Gap (informational only)	5,565,431	-	-	-	-	-
Gap %	42.96644273%	100%	100%	100%	100%	100%
Current Year Gap Funding	4,192,739	10,854,823	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 146,014,725	\$ 154,816,614	\$ 158,133,143	\$ 162,304,760	\$ 167,808,985	\$ 173,227,723
Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 108,154,114	\$ 117,988,578	\$ 121,431,098	\$ 125,602,715	\$ 131,106,940	\$ 136,525,678
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	19,266,325	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	18,594,286	18,594,286	18,594,286	18,594,286	18,594,286	18,594,286
8096 - In-Lieu of Property Taxes	-	(724,670)	(729,146)	(729,146)	(729,146)	(729,146)
Property Taxes net of in-lieu	18,594,286	17,869,616	17,865,140	17,865,140	17,865,140	17,865,140
TOTAL FUNDING	\$ 146,014,725	\$ 154,816,614	\$ 158,133,143	\$ 162,304,760	\$ 167,808,985	\$ 173,227,723
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 146,014,725	\$ 154,816,614	\$ 158,133,143	\$ 162,304,760	\$ 167,808,985	\$ 173,227,723
EPA Details						
% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 19,266,325	\$ 18,958,420	\$ 18,836,905	\$ 18,836,905	\$ 18,836,905	\$ 18,836,905
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	19,263,677	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	132,411	2,648	-	0	0	0
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Modesto City Elementary (71167) - UNAI						8/6/2018
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Enrollment	15,121	15,023	15,023	15,023	15,023	15,023
COE Enrollment	47	47	47	47	47	47
<i>Total Enrollment</i>	<i>15,168</i>	<i>15,070</i>	<i>15,070</i>	<i>15,070</i>	<i>15,070</i>	<i>15,070</i>
Unduplicated Pupil Count	13,370	13,283	13,283	13,283	13,283	13,283
COE Unduplicated Pupil Count	39	39	39	39	39	39
<i>Total Unduplicated Pupil Count</i>	<i>13,409</i>	<i>13,322</i>	<i>13,322</i>	<i>13,322</i>	<i>13,322</i>	<i>13,322</i>
Rolling %, Supplemental Grant	87.6200%	87.9200%	88.4000%	88.4000%	88.4000%	88.4000%
Rolling %, Concentration Grant	87.6200%	87.9200%	88.4000%	88.4000%	88.4000%	88.4000%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6,439.40	6,215.55	6,132.78	6,132.78	6,132.78	6,132.78
Grades 4-6	5,180.37	5,097.72	5,014.95	5,014.95	5,014.95	5,014.95
Grades 7-8	3,077.67	3,149.57	3,222.41	3,222.41	3,222.41	3,222.41
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	14,697.44	14,462.84	14,370.14	14,370.14	14,370.14	14,370.14
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	14697.44	14462.84	14370.14	14370.14	14370.14	14370.14
ACTUAL ADA (Current Year Only)						
Grades TK-3	6,215.55	6,132.78	6,132.78	6,132.78	6,132.78	6,132.78
Grades 4-6	5,097.72	5,014.95	5,014.95	5,014.95	5,014.95	5,014.95
Grades 7-8	3,149.57	3,222.41	3,222.41	3,222.41	3,222.41	3,222.41
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	14,462.84	14,370.14	14,370.14	14,370.14	14,370.14	14,370.14
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>234.60</i>	<i>92.70</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr	\$ 34,680,769	\$ 38,923,846	\$ 40,058,230	\$ 41,125,504	\$ 42,533,714	\$ 43,920,052
Current year Percentage to Increase or Improve S	31.59%	34.04%	34.38%	34.38%	34.38%	34.38%

Modesto City Elementary (71167) - UNAUDITED ACTUA

8/6/18

EDUCATION PROTECTION ACCOUNT

	Certification:	P-2	Est. Annual					
		2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT								
A-1	Total ADA for EPA Minimum	14,695.42	14,697.44	14,462.84	14,370.14	14,370.14	14,370.14	14,370.14
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	2,939,084	2,939,488	2,892,568	2,874,028	2,874,028	2,874,028	2,874,028
EPA PROPORTIONATE SHARE CAP								
	Adjusted Total Revenue Limit		74,414,609	73,226,805	72,757,455	72,757,455	72,757,455	72,757,455
	Current Year Adjusted NSS Allowance		-	-	-	-	-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	74,404,381	74,414,609	73,226,805	72,757,455	72,757,455	72,757,455	72,757,455
B-2	Local Revenue/In-lieu of Property Taxes	17,889,123	18,594,286	17,869,616	17,865,140	17,865,140	17,865,140	17,865,140
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	56,515,258	55,820,323	55,357,189	54,892,315	54,892,315	54,892,315	54,892,315
EPA PROPORTIONATE SHARE								
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	74,404,381	74,414,609	73,226,805	72,757,455	72,757,455	72,757,455	72,757,455
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	25.89051467%	N/A	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
C-3	EPA Proportionate Share (C-1 * C-2)	19,263,677	19,266,325	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
EPA ENTITLEMENT								
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	19,263,677	19,266,325	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
D-2	Miscellaneous Adjustments**	-	-	-	-	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	19,263,677	19,266,325	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
D-4	Prior Year Annual Adjustment	132,411	N/A	2,648	-	0	0	0
D-5	P2 Entitlement Net of PY Adjustment	19,396,088	N/A	18,961,068	18,836,905	18,836,905	18,836,905	18,836,905
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	25.89051467%	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	19,266,325	N/A	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905

Modesto City Elementary (71167) - UNAUDITED ACTUA

8/6/18

EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid								
Phase-In Entitlement		146,014,725	N/A	154,816,614	158,133,143	162,304,760	167,808,985	173,227,723
Less Property Taxes/In-Lieu		18,594,286	N/A	17,869,616	17,865,140	17,865,140	17,865,140	17,865,140
Gross State Aid		127,420,439	N/A	136,946,998	140,268,003	144,439,620	149,943,845	155,362,583
Less EPA Allocation		19,266,325	N/A	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
Net State Aid		108,154,114	N/A	117,988,578	121,431,098	125,602,715	131,106,940	136,525,678
Minimum State Aid								
Adjusted Total Revenue Limit		74,414,608	N/A	73,226,805	72,757,456	72,757,456	72,757,456	72,757,456
2012-13 Deficited NSS Allowance		-	N/A	-	-	-	-	-
Less Property Taxes/In-Lieu		18,594,286	N/A	17,869,616	17,865,140	17,865,140	17,865,140	17,865,140
Less EPA Allocation		19,266,325	N/A	18,958,420	18,836,905	18,836,905	18,836,905	18,836,905
Revenue Limit Minimum State Aid		36,553,997	N/A	36,398,769	36,055,411	36,055,411	36,055,411	36,055,411
Categorical Minimum State Aid		17,400,660	N/A	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660
Minimum State Aid Guarantee		53,954,657	N/A	53,799,429	53,456,071	53,456,071	53,456,071	53,456,071
Charter School Minimum State Aid Offset (effective 2014-15)		-	N/A	-	-	-	-	-
LCFF State Aid		108,154,114	N/A	117,988,578	121,431,098	125,602,715	131,106,940	136,525,678
EPA in Excess to LCFF Funding		-	N/A	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Modesto City High (71175) - UNAUDITED						8/6/2018
Summary of Funding						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:						
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%	3.26%
Base Grant	126,120,662	131,033,382	134,398,419	137,981,023	142,694,976	147,350,911
Grade Span Adjustment	3,286,202	3,408,550	3,495,577	3,582,604	3,713,144	3,829,180
Supplemental Grant	16,841,009	17,770,535	18,494,343	18,986,514	19,636,257	20,276,274
Concentration Grant	6,515,636	7,454,805	8,315,008	8,536,287	8,828,410	9,116,159
Add-ons	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998
Total Target	153,939,507	160,843,270	165,879,345	170,262,426	176,048,785	181,748,522
Transition Components:						
Target	\$ 153,939,507	\$ 160,843,270	\$ 165,879,345	\$ 170,262,426	\$ 176,048,785	\$ 181,748,522
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	143,765,506	148,400,682	160,843,342	160,843,342	160,843,342	160,843,342
Remaining Need after Gap (informational only)	5,802,595	-	-	-	-	-
Gap %	42.96644273%	100%	100%	100%	100%	100%
Current Year Gap Funding	4,371,406	12,442,588	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 148,136,912	\$ 160,843,270	\$ 165,879,345	\$ 170,262,426	\$ 176,048,785	\$ 181,748,522
Components of LCFF By Object Code						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 87,227,851	\$ 99,886,718	\$ 104,922,793	\$ 109,305,874	\$ 115,092,233	\$ 120,791,970
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	22,817,947	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	40,368,582	40,368,582	40,368,582	40,368,582	40,368,582	40,368,582
8096 - In-Lieu of Property Taxes	(2,277,468)	(2,273,356)	(2,273,356)	(2,273,356)	(2,273,356)	(2,273,356)
Property Taxes net of in-lieu	38,091,114	38,095,226	38,095,226	38,095,226	38,095,226	38,095,226
TOTAL FUNDING	\$ 148,136,912	\$ 160,843,270	\$ 165,879,345	\$ 170,262,426	\$ 176,048,785	\$ 181,748,522
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 148,136,912	\$ 160,843,270	\$ 165,879,345	\$ 170,262,426	\$ 176,048,785	\$ 181,748,522
EPA Details						
% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 22,817,947	\$ 22,861,326	\$ 22,861,326	\$ 22,861,326	\$ 22,861,326	\$ 22,861,326
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	22,817,600	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	169,599	347	-	0	0	0
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Modesto City High (71175) - UNAUDITED						8/6/2018
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Enrollment	15,133	15,207	15,207	15,207	15,207	15,207
COE Enrollment	242	242	242	242	242	242
<i>Total Enrollment</i>	<i>15,375</i>	<i>15,449</i>	<i>15,449</i>	<i>15,449</i>	<i>15,449</i>	<i>15,449</i>
Unduplicated Pupil Count	10,100	10,149	10,149	10,149	10,149	10,149
COE Unduplicated Pupil Count	211	211	211	211	211	211
<i>Total Unduplicated Pupil Count</i>	<i>10,311</i>	<i>10,360</i>	<i>10,360</i>	<i>10,360</i>	<i>10,360</i>	<i>10,360</i>
Rolling %, Supplemental Grant	65.0700%	66.0900%	67.0600%	67.0600%	67.0600%	67.0600%
Rolling %, Concentration Grant	65.0700%	66.0900%	67.0600%	67.0600%	67.0600%	67.0600%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,476.66	14,504.47	14,504.47	14,504.47	14,504.47	14,504.47
Total Adjusted Base Grant ADA	14,476.66	14,504.47	14,504.47	14,504.47	14,504.47	14,504.47
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	14476.66	14504.47	14504.47	14504.47	14504.47	14504.47
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,434.47	14,504.47	14,504.47	14,504.47	14,504.47	14,504.47
Total Actual ADA	14,434.47	14,504.47	14,504.47	14,504.47	14,504.47	14,504.47
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>42.19</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr	\$ 20,805,774	\$ 25,225,340	\$ 26,809,351	\$ 27,522,801	\$ 28,464,667	\$ 29,392,433
Current year Percentage to Increase or Improve S	16.49%	18.76%	19.44%	19.44%	19.44%	19.44%

EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT								
A-1 Total ADA for EPA Minimum		14,476.44	14,476.66	14,504.47	14,504.47	14,504.47	14,504.47	14,504.47
A-2 Minimum Funding per ADA		200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)		2,895,288	2,895,332	2,900,894	2,900,894	2,900,894	2,900,894	2,900,894
EPA PROPORTIONATE SHARE CAP								
Adjusted Total Revenue Limit			88,132,459	88,301,763	88,301,763	88,301,763	88,301,763	88,301,763
Current Year Adjusted NSS Allowance			-	-	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		88,131,119	88,132,459	88,301,763	88,301,763	88,301,763	88,301,763	88,301,763
B-2 Local Revenue/In-lieu of Property Taxes		37,154,680	38,091,114	38,095,226	38,095,226	38,095,226	38,095,226	38,095,226
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)		50,976,439	50,041,345	50,206,537	50,206,537	50,206,537	50,206,537	50,206,537
EPA PROPORTIONATE SHARE								
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		88,131,119	88,132,459	88,301,763	88,301,763	88,301,763	88,301,763	88,301,763
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		25.89051467%	N/A	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
C-3 EPA Proportionate Share (C-1 * C-2)		22,817,600	22,817,947	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
EPA ENTITLEMENT								
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)		22,817,600	22,817,947	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
D-2 Miscellaneous Adjustments**		-	-	-	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)		22,817,600	22,817,947	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
D-4 Prior Year Annual Adjustment		169,599	N/A	347	-	0	0	0
D-5 P2 Entitlement Net of PY Adjustment		22,987,199	N/A	22,861,673	22,861,326	22,861,326	22,861,326	22,861,326
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)		25.89051467%	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		22,817,947	N/A	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326

EDUCATION PROTECTION ACCOUNT

	Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid								
Phase-In Entitlement		148,136,912	N/A	160,843,270	165,879,345	170,262,426	176,048,785	181,748,522
Less Property Taxes/In-Lieu		38,091,114	N/A	38,095,226	38,095,226	38,095,226	38,095,226	38,095,226
Gross State Aid		110,045,798	N/A	122,748,044	127,784,119	132,167,200	137,953,559	143,653,296
Less EPA Allocation		22,817,947	N/A	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
Net State Aid		87,227,851	N/A	99,886,718	104,922,793	109,305,874	115,092,233	120,791,970
Minimum State Aid								
Adjusted Total Revenue Limit		88,132,603	N/A	88,301,908	88,301,908	88,301,908	88,301,908	88,301,908
2012-13 Deficited NSS Allowance		-	N/A	-	-	-	-	-
Less Property Taxes/In-Lieu		38,091,114	N/A	38,095,226	38,095,226	38,095,226	38,095,226	38,095,226
Less EPA Allocation		22,817,947	N/A	22,861,326	22,861,326	22,861,326	22,861,326	22,861,326
Revenue Limit Minimum State Aid		27,223,542	N/A	27,345,356	27,345,356	27,345,356	27,345,356	27,345,356
Categorical Minimum State Aid		10,812,150	N/A	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150
Minimum State Aid Guarantee		38,035,692	N/A	38,157,506	38,157,506	38,157,506	38,157,506	38,157,506
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>		-	N/A	-	-	-	-	-
LCFF State Aid		87,227,851	N/A	99,886,718	104,922,793	109,305,874	115,092,233	120,791,970
EPA in Excess to LCFF Funding		-	N/A	-	-	-	-	-