

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.40%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$80,136,443.21
	Appropriations Subject to Limit	\$80,136,443.21
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.83%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	108,435,878.26	657,564.00	109,093,442.26	110,363,233.00	655,849.00	111,019,082.00	1.8%
2) Federal Revenue		8100-8299	347,926.17	6,504,327.44	6,852,253.61	3.00	6,290,964.70	6,290,967.70	-8.2%
3) Other State Revenue		8300-8599	4,701,075.94	12,468,161.54	17,169,237.48	2,078,161.10	6,528,250.52	8,606,411.62	-49.9%
4) Other Local Revenue		8600-8799	1,764,967.58	6,874,368.15	8,639,335.73	1,064,659.84	7,150,628.46	8,205,288.30	-5.0%
5) TOTAL REVENUES			115,249,847.95	26,504,421.13	141,754,269.08	113,486,056.94	20,625,692.68	134,121,749.62	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	47,471,509.32	13,455,931.96	60,927,441.28	46,123,131.06	13,775,812.03	59,898,943.09	-1.7%
2) Classified Salaries		2000-2999	14,601,232.26	8,290,434.48	22,891,666.74	14,369,852.99	8,555,629.13	22,925,482.12	0.1%
3) Employee Benefits		3000-3999	21,420,910.46	19,151,651.20	40,572,561.66	22,093,523.94	14,686,630.71	36,780,154.65	-9.3%
4) Books and Supplies		4000-4999	2,362,254.97	1,310,311.56	3,672,566.53	3,128,300.79	1,326,632.64	4,454,933.43	21.3%
5) Services and Other Operating Expenditures		5000-5999	6,338,182.99	2,485,605.05	8,823,788.04	6,621,427.88	2,955,694.71	9,577,122.59	8.5%
6) Capital Outlay		6000-6999	331,751.69	211,337.45	543,089.14	104,200.00	372,000.00	476,200.00	-12.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	531,343.87	119,078.67	650,422.54	531,346.88	33,598.57	564,945.45	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(370,591.79)	208,377.19	(162,214.60)	(200,575.61)	188,921.02	(11,654.59)	-92.8%
9) TOTAL EXPENDITURES			92,686,593.77	45,232,727.56	137,919,321.33	92,771,207.93	41,894,918.81	134,666,126.74	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			22,563,254.18	(18,728,306.43)	3,834,947.75	20,724,849.01	(21,269,226.13)	(544,377.12)	-114.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,643.21	0.00	30,643.21	51,275.86	0.00	51,275.86	67.3%
b) Transfers Out		7600-7629	1,123,914.47	0.00	1,123,914.47	1,090,568.26	0.00	1,090,568.26	-3.0%
2) Other Sources/Uses									
a) Sources		8930-8979	14,002.11	0.00	14,002.11	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	(19,371,110.51)	19,371,110.51	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,450,379.66)	19,371,110.51	(1,079,269.15)	(21,990,036.92)	20,950,744.52	(1,039,292.40)	-3.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,112,874.52	642,804.08	2,755,678.60	(1,265,187.91)	(318,481.61)	(1,583,669.52)	-157.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	8,474,527.32	171,559.67	8,646,086.99	10,587,401.84	814,363.75	11,401,765.59	31.9%
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793	8,474,527.32	171,559.67	8,646,086.99	10,587,401.84	814,363.75	11,401,765.59	31.9%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	8,474,527.32	171,559.67	8,646,086.99	10,587,401.84	814,363.75	11,401,765.59	31.9%
e) Adjusted Beginning Balance (F1c + F1d)			10,587,401.84	814,363.75	11,401,765.59	9,322,213.93	495,882.14	9,818,096.07	-13.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	60,900.00	0.00	60,900.00	39.5%
Revolving Cash			104,515.26	0.00	104,515.26	104,515.26	0.00	104,515.26	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	814,363.75	814,363.75	0.00	495,882.14	495,882.14	-39.1%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements			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		9780	3,398,300.19	0.00	3,398,300.19	3,332,569.37	0.00	3,332,569.37	-1.9%
Other Assignments			2,780,864.72	0.00	2,780,864.72	2,715,133.90	0.00	2,715,133.90	
5% Board Reserve Policy	0000	9780	617,435.47	0.00	617,435.47	617,435.47	0.00	617,435.47	
Site and Department Carryover	0000	9780							
5% Board Reserve Policy	0000	9780							
Site and Department Carryover	0000	9780							
e) Unassigned/Unappropriated			7,040,936.39	0.00	7,040,936.39	5,824,229.30	0.00	5,824,229.30	-17.3%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	11,113,908.84	(2,528,032.46)	8,585,876.38			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	43,650.00	0.00	43,650.00			
d) with Fiscal Agent/Trustee		9135	64,697.70	0.00	64,697.70			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	717,822.68	4,192,582.78	4,910,405.46			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	692,952.79	21,181.40	714,134.19			
6) Stores		9320	104,515.26	0.00	104,515.26			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			12,737,547.27	1,685,731.72	14,423,278.99			
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	1,942,798.68	745,889.34	2,688,688.02			
2) Due to Grantor Governments		9590	110,464.00	0.00	110,464.00			
3) Due to Other Funds		9610	96,882.75	11,322.33	108,205.08			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	114,156.26	114,156.26			
6) TOTAL, LIABILITIES			2,150,145.43	871,367.93	3,021,513.36			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	10,587,401.84	814,363.79	11,401,765.63								

Description	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	57,979,180.00	0.00	57,979,180.00	61,508,585.00	0.00	61,508,585.00	6.1%
Education Protection Account State Aid - Current Year	17,983,831.00	0.00	17,983,831.00	16,534,440.00	0.00	16,534,440.00	-8.1%
State Aid - Prior Years	30,762.00	0.00	30,762.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	203,870.14	0.00	203,870.14	203,870.00	0.00	203,870.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	30,856,752.41	0.00	30,856,752.41	30,881,272.00	0.00	30,881,272.00	0.1%
Unsecured Roll Taxes	971,885.14	0.00	971,885.14	961,850.00	0.00	961,850.00	-1.0%
Prior Years' Taxes	(14,547.80)	0.00	(14,547.80)	(6,787.00)	0.00	(6,787.00)	-53.3%
Supplemental Taxes	1,301,386.85	0.00	1,301,386.85	1,320,826.00	0.00	1,320,826.00	1.5%
Education Revenue Augmentation Fund (ERAF)	(16,574.00)	0.00	(16,574.00)	(114,331.00)	0.00	(114,331.00)	589.8%
Community Redevelopment Funds (SB 617/699/1992)							
Penalties and Interest from Delinquent Taxes	801,013.12	0.00	801,013.12	744,509.00	0.00	744,509.00	-7.1%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	110,097,558.86	0.00	110,097,558.86	112,034,234.00	0.00	112,034,234.00	1.8%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,661,680.60)	0.00	(1,661,680.60)	(1,671,001.00)	0.00	(1,671,001.00)	0.6%
Property Taxes Transfers	0.00	657,564.00	657,564.00	0.00	655,849.00	655,849.00	-0.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals				2019-20 Budget				% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)						
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)					
LFFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LFFF SOURCES			108,435,878.26	657,564.00	109,093,442.26	110,363,233.00	655,849.00	111,019,082.00			1.8%
FEDERAL REVENUE											
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,703,281.00	2,703,281.00	0.00	2,703,281.00	2,703,281.00	0.00	2,703,281.00	0.0%
Special Education Discretionary Grants		8182	0.00	157,280.00	157,280.00	0.00	231,184.32	231,184.32	0.00	231,184.32	47.0%
Child Nutrition Programs		8220	0.00	0.00	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	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	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	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.46	0.00	2.46	3.00	0.00	3.00	0.00	3.00	22.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	32,427.00	32,427.00	0.00	26,027.79	26,027.79	0.00	26,027.79	-19.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,551,063.67	2,551,063.67		2,466,279.00	2,466,279.00		2,466,279.00	-3.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00		0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		397,056.00	397,056.00		345,944.43	345,944.43		345,944.43	-12.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00		0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		335,425.66	335,425.66			210,195.61	-37.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		75,916.03	75,916.03			161,183.75	112.3%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	347,923.71	251,878.08	599,801.79	0.00	146,868.80	146,868.80	-75.5%
TOTAL FEDERAL REVENUE			347,926.17	6,504,327.44	6,852,253.61	3.00	6,290,964.70	6,290,967.70	-8.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	749,696.00	749,696.00	0.00	728,334.05	728,334.05	-2.8%
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									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials									
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources									
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00%
All Other State Revenue	All Other	8590	224,197.00	10,880,009.14	11,104,206.14	0.00	5,200,392.13	5,200,392.13	-53.2%
TOTAL, OTHER STATE REVENUE			4,701,075.94	12,468,161.54	17,169,237.48	2,078,161.10	6,528,250.52	8,606,411.62	-49.9%

Description	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	47,034.96	47,034.96	0.00	47,000.00	47,000.00	-0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8629							
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8631							
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632							
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634							
All Other Sales	2,354.67	0.00	2,354.67	500.00	0.00	500.00	-78.8%
8639							
Leases and Rentals	74,580.14	0.00	74,580.14	90,000.00	0.00	90,000.00	20.7%
8650							
Interest	635,919.05	0.00	635,919.05	466,000.00	0.00	466,000.00	-26.7%
8660							
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662							
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671							
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672							
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675							
Interagency Services	244,028.29	1,100,313.69	1,344,341.98	253,499.84	1,067,139.83	1,320,639.67	-1.8%
8677							
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681							
All Other Fees and Contracts	13,321.00	0.00	13,321.00	16,160.00	0.00	16,160.00	21.3%
8689							
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	794,764.43	58,204.50	852,968.93	228,500.00	228,500.00	228,500.00	-73.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792	5,668,815.00		5,668,815.00		6,036,488.63	6,036,488.63	6.5%
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	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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			1,764,967.58	6,874,368.15	8,639,335.73	1,054,659.84	7,150,628.46	8,205,288.30	-5.0%
TOTAL, REVENUES			115,249,847.95	26,504,421.13	141,754,269.08	113,496,056.94	20,625,692.68	134,121,749.62	-5.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,024,041.13	8,409,077.47	49,433,118.60	40,289,462.74	8,297,128.03	48,586,590.77	-1.7%
Certificated Pupil Support Salaries		1200	1,096,819.91	4,335,003.41	5,431,823.32	930,814.18	4,437,073.59	5,367,887.77	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,634,566.34	671,691.90	5,306,258.24	4,246,641.05	695,475.28	4,942,116.33	-6.9%
Other Certificated Salaries		1900	716,081.94	40,159.18	756,241.12	656,213.09	346,135.13	1,002,348.22	32.5%
TOTAL, CERTIFICATED SALARIES			47,471,509.32	13,455,931.96	60,927,441.28	46,123,131.06	13,775,812.03	59,898,943.09	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	260,362.23	5,150,576.10	5,410,938.33	130,927.16	5,312,417.10	5,443,344.26	0.6%
Classified Support Salaries		2200	5,350,978.28	1,909,903.98	7,260,882.26	5,188,599.62	2,018,246.40	7,206,846.02	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,675,321.89	300,403.08	1,975,724.97	1,615,286.73	295,897.55	1,911,184.28	-3.3%
Clerical, Technical and Office Salaries		2400	6,090,121.81	217,772.30	6,307,894.11	6,168,176.04	184,957.22	6,353,133.26	0.7%
Other Classified Salaries		2900	1,224,448.05	711,779.02	1,936,227.07	1,266,863.44	744,110.86	2,010,974.30	3.9%
TOTAL, CLASSIFIED SALARIES			14,601,232.26	8,290,434.48	22,891,666.74	14,369,852.99	8,555,629.13	22,925,482.12	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,574,624.74	11,247,511.01	18,822,135.75	7,849,506.11	7,261,742.89	15,111,249.00	-19.7%
PERS		3201-3202	2,374,062.77	2,727,857.32	5,101,920.09	2,742,467.09	1,845,506.55	4,587,973.64	-10.1%
OASDI/Medicare/Alternative		3301-3302	1,787,590.47	842,023.73	2,629,614.20	1,746,134.30	896,273.35	2,642,407.65	0.5%
Health and Welfare Benefits		3401-3402	6,696,848.09	3,351,945.28	10,048,793.37	6,638,620.64	3,599,199.25	10,237,819.89	1.9%
Unemployment Insurance		3501-3502	33,109.12	12,412.85	45,521.97	30,092.20	11,401.17	41,493.37	-8.8%
Workers' Compensation		3601-3602	1,219,239.07	433,835.02	1,653,074.09	1,293,249.60	490,263.76	1,783,513.36	7.9%
OPEB, Allocated		3701-3702	1,193,339.80	0.00	1,193,339.80	1,287,542.42	22,531.99	1,310,074.41	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	542,096.40	536,065.99	1,078,162.39	505,911.58	559,711.75	1,065,623.33	-1.2%
TOTAL, EMPLOYEE BENEFITS			21,420,910.46	19,151,651.20	40,572,561.66	22,093,523.94	14,686,630.71	36,780,154.65	-9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,580.98	701,186.16	730,767.14	29,000.00	599,524.34	628,524.34	-14.0%
Books and Other Reference Materials		4200	10,281.87	9,635.13	19,917.00	1,000.00	0.00	1,000.00	-95.0%
Materials and Supplies		4300	1,852,333.48	530,537.03	2,382,870.51	2,868,000.79	692,108.30	3,560,109.09	49.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	470,058.64	68,953.24	539,011.88	230,300.00	35,000.00	265,300.00	-50.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,362,254.97	1,310,311.56	3,672,566.53	3,128,300.79	1,326,632.64	4,454,933.43	21.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	238,731.89	129,338.18	368,070.07	236,150.00	226,753.00	462,903.00	25.8%
Dues and Memberships		5300	32,173.94	757.00	32,930.94	32,243.00	1,000.00	33,243.00	0.9%
Insurance		5400 - 5450	654,011.06	0.00	654,011.06	809,248.35	0.00	809,248.35	23.7%
Operations and Housekeeping Services		5500	2,728,028.22	0.00	2,728,028.22	2,712,500.00	0.00	2,712,500.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017,800.28	250,539.43	1,268,339.71	1,109,392.00	250,000.00	1,359,392.00	7.2%
Transfers of Direct Costs		5710	(98,150.49)	98,148.17	(2.32)	(123,630.00)	123,630.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(609,219.65)	(55,000.00)	(664,219.65)	(509,221.00)	(55,000.00)	(564,221.00)	-15.1%
Professional/Consulting Services and Operating Expenditures		5800	1,970,482.32	2,044,436.08	4,014,918.40	1,922,445.53	2,399,311.71	4,321,757.24	7.6%
Communications		5900	404,325.42	17,386.19	421,711.61	432,300.00	10,000.00	442,300.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,338,182.99	2,485,605.05	8,823,788.04	6,621,427.88	2,955,694.71	9,577,122.59	8.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	55,618.66	58,651.76	114,270.42	0.00	97,000.00	97,000.00	-15.1%
Buildings and Improvements of Buildings		6200	0.00	115,206.93	115,206.93	0.00	100,000.00	100,000.00	-13.2%
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	276,133.03	26,962.08	303,095.11	104,200.00	175,000.00	279,200.00	-7.9%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			331,751.69	211,337.45	543,089.14	104,200.00	372,000.00	476,200.00	-12.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	(3.00)	0.00	(3.00)	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
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	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	40,817.49	2,860.29	43,677.78	44,031.04	493.27	44,524.31	1.9%
Other Debt Service - Principal		7439	490,529.38	116,218.38	606,747.76	487,315.84	33,105.30	520,421.14	-14.2%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			531,343.87	119,078.67	650,422.54	531,346.88	33,598.57	564,945.45	-13.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(208,377.19)	208,377.19	0.00	(188,921.02)	188,921.02	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(162,214.60)	0.00	(162,214.60)	(11,654.59)	0.00	(11,654.59)	-92.8%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(370,591.79)	208,377.19	(162,214.60)	(200,575.61)	188,921.02	(11,654.59)	-92.8%
TOTAL EXPENDITURES			92,686,593.77	45,232,727.56	137,919,321.33	92,771,207.93	41,894,918.81	134,666,126.74	-2.4%

Description	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	30,643.21	0.00	30,643.21	51,275.86	0.00	51,275.86	67.3%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN	30,643.21	0.00	30,643.21	51,275.86	0.00	51,275.86	67.3%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	1,085,448.26	0.00	1,085,448.26	1,090,568.26	0.00	1,090,568.26	0.5%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	38,466.21	0.00	38,466.21	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT	1,123,914.47	0.00	1,123,914.47	1,090,568.26	0.00	1,090,568.26	-3.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments							
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	14,002.11	0.00	14,002.11	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			14,002.11	0.00	14,002.11	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	(19,371,110.51)	19,371,110.51	0.00	(20,950,744.52)	20,950,744.52	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			(19,371,110.51)	19,371,110.51	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,450,379.66)	19,371,110.51	(1,079,269.15)	(21,990,036.92)	20,950,744.52	(1,039,292.40)	-3.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	693,743.00	647,500.00	-6.7%
4) Other Local Revenue		8600-8799	2,623.85	2,275.00	-13.3%
5) TOTAL, REVENUES			696,366.85	649,775.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	271,860.02	301,978.08	11.1%
2) Classified Salaries		2000-2999	185,598.58	173,618.16	-6.5%
3) Employee Benefits		3000-3999	194,847.23	152,039.14	-22.0%
4) Books and Supplies		4000-4999	3,360.48	3,035.03	-9.7%
5) Services and Other Operating Expenditures		5000-5999	8,286.05	5,175.00	-37.5%
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	29,790.64	11,654.59	-60.9%
9) TOTAL, EXPENDITURES			693,743.00	647,500.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			2,623.85	2,275.00	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,623.85	2,275.00	-13.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,435.69	57,059.54	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,435.69	57,059.54	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,435.69	57,059.54	4.8%
2) Ending Balance, June 30 (E + F1e)			57,059.54	59,334.54	4.0%
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	57,059.54	59,334.54	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,285.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	58,103.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,885.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			129,274.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,748.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,463.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72,212.49		
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)			57,062.16		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	647,989.00	645,000.00	-0.5%
All Other State Revenue	All Other	8590	45,754.00	2,500.00	-94.5%
TOTAL, OTHER STATE REVENUE			693,743.00	647,500.00	-6.7%
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	2,623.85	2,275.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,623.85	2,275.00	-13.3%
TOTAL, REVENUES			696,366.85	649,775.00	-6.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	161,548.73	161,478.53	0.0%
Certificated Pupil Support Salaries		1200	396.65	494.00	24.5%
Certificated Supervisors' and Administrators' Salaries		1300	109,914.64	140,005.55	27.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			271,860.02	301,978.08	11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	137,310.40	147,149.34	7.2%
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	48,288.18	26,468.82	-45.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			185,598.58	173,618.16	-6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	81,784.64	51,638.25	-36.9%
PERS		3201-3202	14,722.60	8,450.70	-42.6%
OASDI/Medicare/Alternative		3301-3302	17,816.35	17,732.41	-0.5%
Health and Welfare Benefits		3401-3402	63,185.64	55,494.20	-12.2%
Unemployment Insurance		3501-3502	226.38	238.26	5.2%
Workers' Compensation		3601-3602	8,798.96	10,245.54	16.4%
OPEB, Allocated		3701-3702	6,530.46	7,277.41	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,782.20	962.37	-46.0%
TOTAL, EMPLOYEE BENEFITS			194,847.23	152,039.14	-22.0%
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	3,360.48	3,035.03	-9.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,360.48	3,035.03	-9.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	761.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,072.16	5,175.00	-14.8%
Professional/Consulting Services and Operating Expenditures		5800	1,452.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,286.05	5,175.00	-37.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	29,790.64	11,654.59	-60.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,790.64	11,654.59	-60.9%
TOTAL, EXPENDITURES			693,743.00	647,500.00	-6.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,855,454.17	4,398,922.00	-9.4%
3) Other State Revenue		8300-8599	422,281.14	292,412.00	-30.8%
4) Other Local Revenue		8600-8799	1,329,172.32	1,319,000.00	-0.8%
5) TOTAL, REVENUES			6,606,907.63	6,010,334.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,536,838.32	2,611,634.32	2.9%
3) Employee Benefits		3000-3999	1,377,005.45	1,368,785.78	-0.6%
4) Books and Supplies		4000-4999	2,554,645.50	2,164,553.12	-15.3%
5) Services and Other Operating Expenditures		5000-5999	44,460.61	40,117.00	-9.8%
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	132,423.96	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,645,373.84	6,185,090.22	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,466.21)	(174,756.22)	354.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,466.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,466.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(174,756.22)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	916,306.94	916,306.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			916,306.94	916,306.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			916,306.94	916,306.94	0.0%
2) Ending Balance, June 30 (E + F1e)			916,306.94	741,550.72	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	42,547.64	40,995.75	-3.6%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			873,759.30	700,554.97	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	208,627.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(535.00)		
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	907,374.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	42,677.09		
6) Stores		9320	42,547.64		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,200,691.83		
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	78,390.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	161,655.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	44,339.57		
6) TOTAL, LIABILITIES			284,384.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			916,306.94		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,373,149.75	4,398,922.00	0.6%
Donated Food Commodities		8221	482,304.42	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,855,454.17	4,398,922.00	-9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	287,543.14	292,412.00	1.7%
All Other State Revenue		8590	134,738.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			422,281.14	292,412.00	-30.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,319,018.88	1,312,500.00	-0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,624.54	6,500.00	-32.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	528.90	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,329,172.32	1,319,000.00	-0.8%
TOTAL, REVENUES			6,606,907.63	6,010,334.00	-9.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,181,958.95	2,283,021.69	4.6%
Classified Supervisors' and Administrators' Salaries		2300	198,862.66	209,321.71	5.3%
Clerical, Technical and Office Salaries		2400	156,016.71	119,290.92	-23.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,536,838.32	2,611,634.32	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	522,441.03	471,729.96	-9.7%
OASDI/Medicare/Alternative		3301-3302	195,231.34	207,797.24	6.4%
Health and Welfare Benefits		3401-3402	460,822.11	474,003.39	2.9%
Unemployment Insurance		3501-3502	1,325.87	1,359.49	2.5%
Workers' Compensation		3601-3602	51,508.33	58,460.54	13.5%
OPEB, Allocated		3701-3702	36,117.18	43,944.38	21.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	109,559.59	111,490.78	1.8%
TOTAL, EMPLOYEE BENEFITS			1,377,005.45	1,368,785.78	-0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	220,594.50	202,000.00	-8.4%
Noncapitalized Equipment		4400	53,130.68	45,000.00	-15.3%
Food		4700	2,280,920.32	1,917,553.12	-15.9%
TOTAL, BOOKS AND SUPPLIES			2,554,645.50	2,164,553.12	-15.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	413.63	1,200.00	190.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,375.00	28,000.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,766.54)	917.00	-104.9%
Professional/Consulting Services and Operating Expenditures		5800	34,438.52	10,000.00	-71.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,460.61	40,117.00	-9.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	132,423.96	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			132,423.96	0.00	-100.0%
TOTAL, EXPENDITURES			6,645,373.84	6,185,090.22	-6.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	38,466.21	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			38,466.21	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,466.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,674.82	22,000.00	-52.9%
5) TOTAL, REVENUES			46,674.82	22,000.00	-52.9%
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)			46,674.82	22,000.00	-52.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,880.00	80,000.00	6.8%
b) Transfers Out		7600-7629	30,643.21	51,275.86	67.3%
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			44,236.79	28,724.14	-35.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,911.61	50,724.14	-44.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,086,766.05	2,177,677.66	4.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,766.05	2,177,677.66	4.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,766.05	2,177,677.66	4.4%
2) Ending Balance, June 30 (E + F1e)			2,177,677.66	2,228,401.80	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	2,177,677.66	2,228,401.80	2.3%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,110,351.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,088.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	74,880.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,208,320.87		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,643.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30,643.21		
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)			2,177,677.66		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	46,674.82	22,000.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,674.82	22,000.00	-52.9%
TOTAL, REVENUES			46,674.82	22,000.00	-52.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	74,880.00	80,000.00	6.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			74,880.00	80,000.00	6.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,643.21	51,275.86	67.3%
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			30,643.21	51,275.86	67.3%
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)			44,236.79	28,724.14	-35.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	348,464.05	202,444.20	-41.9%
5) TOTAL, REVENUES			348,464.05	202,444.20	-41.9%
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	22,707.62	112,000.00	393.2%
6) Capital Outlay		6000-6999	74,630.58	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			97,338.20	112,000.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			251,125.85	90,444.20	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,125.85	90,444.20	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,167.74	362,293.59	225.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,167.74	362,293.59	225.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,167.74	362,293.59	225.9%
2) Ending Balance, June 30 (E + F1e)			362,293.59	452,737.79	25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	90,444.20	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	362,293.59	362,293.59	0.0%
Capital Improvements	0000	9780	362,293.59		
Capital Improvements	0000	9780		362,293.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	369,216.09		
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	3,361.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			372,577.31		
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	10,283.72		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,283.72		
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)			362,293.59		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,673.44	2,444.20	-56.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	342,790.61	200,000.00	-41.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			348,464.05	202,444.20	-41.9%
TOTAL, REVENUES			348,464.05	202,444.20	-41.9%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,423.90	100,000.00	704.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,283.72	12,000.00	16.7%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,707.62	112,000.00	393.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	74,630.58	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,630.58	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			97,338.20	112,000.00	15.1%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,033.68	179,144.42	-3.7%
5) TOTAL, REVENUES			186,033.68	179,144.42	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,790.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,915.00	0.00	-100.0%
6) Capital Outlay		6000-6999	341,570.20	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,010,568.26	1,010,568.26	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,366,843.58	1,010,568.26	-26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(1,180,809.90)	(831,423.84)	-29.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,010,568.26	1,010,568.26	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			1,010,568.26	1,010,568.26	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,241.64)	179,144.42	-205.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,468,724.25	1,298,482.61	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,468,724.25	1,298,482.61	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,468,724.25	1,298,482.61	-11.6%
2) Ending Balance, June 30 (E + F1e)			1,298,482.61	1,477,627.03	13.8%
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					
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	1,298,482.61	1,477,627.03	13.8%
Capital Outlay Projects Prop 39	0000	9780	1,298,482.61		
Capital Outlay Projects Prop 39	0000	9780		1,477,627.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	731,955.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	581,659.40		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,232.82		
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			1,320,848.11		
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	648.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,717.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,365.50		
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)			1,298,482.61		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	174,018.00	174,018.00	0.0%
Interest		8660	12,015.68	5,126.42	-57.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,033.68	179,144.42	-3.7%
TOTAL, REVENUES			186,033.68	179,144.42	-3.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,215.26	0.00	-100.0%
Noncapitalized Equipment		4400	3,574.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,790.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,915.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,915.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	19,397.36	0.00	-100.0%
Buildings and Improvements of Buildings		6200	49,755.24	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	272,417.60	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			341,570.20	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	306,264.20	288,189.95	-5.9%
Other Debt Service - Principal		7439	704,304.06	722,378.31	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,010,568.26	1,010,568.26	0.0%
TOTAL, EXPENDITURES			1,366,843.58	1,010,568.26	-26.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,010,568.26	1,010,568.26	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,010,568.26	1,010,568.26	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,010,568.26	1,010,568.26	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,250.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,789,874.00	3,240,837.00	-14.5%
5) TOTAL, REVENUES			3,823,124.00	3,240,837.00	-15.2%
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	3,580,112.00	3,740,663.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,580,112.00	3,740,663.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			243,012.00	(499,826.00)	-305.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			243,012.00	(499,826.00)	-305.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,187,691.00	4,430,703.00	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,187,691.00	4,430,703.00	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,187,691.00	4,430,703.00	5.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,430,703.00	3,930,877.00	-11.3%
Reserve for Proposition M Debt Service	0000	9780	4,430,703.00		
Reserve for Proposition M Debt Service	0000	9780		3,930,877.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,430,702.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,430,702.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,430,702.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	33,250.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,250.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,609,649.00	3,195,358.00	-11.5%
Unsecured Roll		8612	45,053.00	45,479.00	0.9%
Prior Years' Taxes		8613	47,190.00	0.00	-100.0%
Supplemental Taxes		8614	46,935.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(321.00)	0.00	-100.0%
Interest		8660	40,656.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	712.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,789,874.00	3,240,837.00	-14.5%
TOTAL, REVENUES			3,823,124.00	3,240,837.00	-15.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	300,112.00	215,663.00	-28.1%
Other Debt Service - Principal		7439	3,280,000.00	3,525,000.00	7.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,580,112.00	3,740,663.00	4.5%
TOTAL, EXPENDITURES			3,580,112.00	3,740,663.00	4.5%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,523,741.92	5,369,011.84	-2.8%
5) TOTAL, REVENUES			5,523,741.92	5,369,011.84	-2.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	65,545.01	54,537.26	-16.8%
2) Classified Salaries		2000-2999	3,140,697.56	3,235,983.86	3.0%
3) Employee Benefits		3000-3999	1,088,827.03	1,183,228.29	8.7%
4) Books and Supplies		4000-4999	75,270.60	63,000.00	-16.3%
5) Services and Other Operating Expenses		5000-5999	842,478.08	733,861.00	-12.9%
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			5,212,818.28	5,270,610.41	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			310,923.64	98,401.43	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			310,923.64	98,401.43	-68.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,627,338.05	1,938,261.69	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,338.05	1,938,261.69	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,338.05	1,938,261.69	19.1%
2) Ending Net Position, June 30 (E + F1e)			1,938,261.69	2,036,663.12	5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,938,261.69	2,036,663.12	5.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,427,185.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,545.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	80,248.93		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,558,979.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	104,860.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	515,857.69		
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			620,718.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,938,261.69		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,492.64	14,000.00	-70.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	5,473,532.25	5,355,011.84	-2.2%
Other Local Revenue					
All Other Local Revenue		8699	2,717.03	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,523,741.92	5,369,011.84	-2.8%
TOTAL, REVENUES			5,523,741.92	5,369,011.84	-2.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,680.15	54,537.26	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,864.86	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,545.01	54,537.26	-16.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	124,121.05	146,071.94	17.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	336,610.92	362,264.60	7.6%
Clerical, Technical and Office Salaries		2400	230,202.60	283,486.75	23.1%
Other Classified Salaries		2900	2,449,762.99	2,444,160.57	-0.2%
TOTAL, CLASSIFIED SALARIES			3,140,697.56	3,235,983.86	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,503.91	9,325.87	-18.9%
PERS		3201-3202	328,372.46	395,419.71	20.4%
OASDI/Medicare/Alternative		3301-3302	245,736.20	247,115.32	0.6%
Health and Welfare Benefits		3401-3402	314,867.02	327,444.67	4.0%
Unemployment Insurance		3501-3502	1,665.80	1,674.53	0.5%
Workers' Compensation		3601-3602	64,840.27	72,004.05	11.0%
OPEB, Allocated		3701-3702	45,726.60	38,206.43	-16.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,114.77	92,037.71	20.9%
TOTAL, EMPLOYEE BENEFITS			1,088,827.03	1,183,228.29	8.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,552.42	52,000.00	-28.3%
Noncapitalized Equipment		4400	2,718.18	11,000.00	304.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			75,270.60	63,000.00	-16.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,071.16	6,000.00	189.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,921.36	8,732.00	77.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	666,630.31	546,129.00	-18.1%
Professional/Consulting Services and Operating Expenditures		5800	166,885.91	170,000.00	1.9%
Communications		5900	1,969.34	3,000.00	52.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			842,478.08	733,861.00	-12.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,212,818.28	5,270,610.41	1.1%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	11,478.98	11,457.76	11,676.01	11,312.66	11,312.66	11,478.98
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,478.98	11,457.76	11,676.01	11,312.66	11,312.66	11,478.98
5. District Funded County Program ADA						
a. County Community Schools	1.35	1.27	1.27	1.27	1.27	1.27
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.35	1.27	1.27	1.27	1.27	1.27
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,480.33	11,459.03	11,677.28	11,313.93	11,313.93	11,480.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Capital Assets

37 68197 0000000
Form ASSET

La Mesa-Spring Valley
San Diego County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,068,467.00	0.00	16,068,467.00			16,068,467.00
Work in Progress	14,293,925.00		14,293,925.00	473,744.00		14,767,669.00
Total capital assets not being depreciated	30,362,392.00	0.00	30,362,392.00	473,744.00	0.00	30,836,136.00
Capital assets being depreciated:						
Land Improvements	8,472,398.00		8,472,398.00	208,298.36		8,680,696.36
Buildings	95,701,186.00		95,701,186.00	176,113.39		95,877,299.39
Equipment	14,529,626.00	1.00	14,529,627.00	101,134.61		14,630,761.61
Total capital assets being depreciated	118,703,210.00	1.00	118,703,211.00	485,546.36	0.00	119,188,757.36
Accumulated Depreciation for:						
Land Improvements	(3,747,398.00)	1.00	(3,747,397.00)	(322,870.00)		(4,070,267.00)
Buildings	(60,072,837.00)		(60,072,837.00)	(3,196,659.00)		(63,269,496.00)
Equipment	(9,388,725.00)	(1.00)	(9,388,726.00)	(992,324.00)		(10,381,050.00)
Total accumulated depreciation	(73,208,960.00)	0.00	(73,208,960.00)	(4,511,853.00)	0.00	(77,720,813.00)
Total capital assets being depreciated, net	45,494,250.00	1.00	45,494,251.00	(4,026,306.64)	0.00	41,467,944.36
Governmental activity capital assets, net	75,856,642.00	1.00	75,856,643.00	(3,552,562.64)	0.00	72,304,080.36
Business-Type Activities:						
Capital assets not being depreciated:						
Land	0.00		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

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

Dist:

FEDERAL PROGRAM NAME:	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	Special Ed: IDEA Early Intervention Grants	ESEA: Title II, Part A, Teacher Quality	ESEA: Title IV, Part A, Student Support and Academic Enrichment	ESEA: Title III, English Learner Student Program	TOTAL
Local Description											
Federal Catalog Number:											
Fund Code	0100	0100	0100	0100	0100	0100	0100	0100	0100	0100	
Resource Code:	3010	3310	3310	3315	3327	3345	3385	4035	4127	4203	
Sub Resource Code:	000	000	000	000	000	000	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8290-000	8181-000	8181-000	8182-000	8182-000	8182-000	8285-000	8290-000	8290-000	8290-000	
Deferred PY Revenue Object (row 5):	8290-099						8285-999	8290-099		8290-999	
PY Adjustment Revenue Object (row 1):											
PY Carryover Revenue Object (row 1):											
Contributed Matching Funds (row 7):											
Is Carryover Allowed	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
AWARD - BUDGET											
1. Prior Year Carryover	131,506.96	0.00	0.00	0.00	0.00	0.00	6,509.00	7,143.00	0.00	136,700.80	281,859.76
2. a. Current Year Award	2,535,110.00	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	25,918.00	389,913.00	172,978.00	243,763.00	6,228,243.00
b. Transferability (NCLB)											0.00
c. Other Adjustments											0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,535,110.00	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	25,918.00	389,913.00	172,978.00	243,763.00	6,228,243.00
3. Required Matching Funds/Other											0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,666,616.96	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	32,427.00	397,056.00	172,978.00	380,463.80	6,510,102.76
REVENUES - ACTUALS											
5. Revenue Deferred from Prior Year	131,506.96	0.00	0.00	0.00	0.00	0.00	0.00	7,143.00	0.00	136,700.80	275,350.76
6. Cash Received in Current Year	2,525,425.00	0.00	0.00	0.00	0.00	0.00	0.00	345,040.00	84,204.00	197,180.00	3,151,849.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,656,931.96	0.00	0.00	0.00	0.00	0.00	0.00	352,183.00	84,204.00	333,880.80	3,427,199.76
EXPENDITURES - ACTUALS											
9. Donor-Authorized Expenditures	2,551,063.67	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	32,427.00	397,056.00	75,916.03	335,425.66	6,252,449.37
10. Non Donor-Authorized Expenditures											0.00
11. Total Expenditures (lines 9 & 10)	2,551,063.67	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	32,427.00	397,056.00	75,916.03	335,425.66	6,252,449.37
12. Amounts Included in Line 6 above for Prior Year Adjustments											0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	105,868.29	(2,671,630.00)	(31,651.00)	(156,099.00)	0.00	(1,181.00)	(32,427.00)	(44,873.00)	8,287.97	(1,544.86)	(2,825,249.61)
a. Deferred Revenue ¹	105,868.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,287.97	0.00	114,156.26
b. Accounts Payable											0.00
c. Accounts Receivable	0.00	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	32,427.00	44,873.00	0.00	1,544.86	2,939,405.87
14. Unused Grant Award Calculation (line 4 minus line 9)	115,553.29	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	97,061.97	45,038.14	257,653.39
15. If Carryover is allowed, enter line 14 amount here	115,553.29	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	97,061.97	45,038.14	257,653.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,551,063.67	2,671,630.00	31,651.00	156,099.00	0.00	1,181.00	32,427.00	397,056.00	75,916.03	335,425.66	6,252,449.37

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

Dist:

STATE PROGRAM NAME:	Child Development: Prekindergarten and Family Literacy, Program Support	Child Development: California State Preschool Program	Special Ed: Project Workability I LEA	TOTAL
Local Description Federal Catalog Number:				
Fund Code	1200	1200	0100	
Resource Code:	6052	6105	6520	
Sub Resource Code:	000	000	000	
Ignore Sub-Resource For Expenses: CY Award Revenue Object (row 2a):	Y	Y	Y	
Deferred PY Revenue Object (row 2b):	8590-000	8590-000	8590-000	
PY Adjustment Revenue Object (row 1):				
PY Carryover Revenue Object (row 1):				
Contributed Matching Funds (row 7):	Y	Y	Y	
Is Carryover Allowed				
AWARD - BUDGET				
1. Prior Year Carryover	\$ -	\$ -	\$ -	\$ -
2. a. Current Year Award	2,500.00	647,989.00	11,186.14	661,675.14
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	647,989.00	11,186.14	661,675.14
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	647,989.00	11,186.14	661,675.14
REVENUES - ACTUALS				
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	625.00	592,612.00	5,817.12	599,054.12
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	625.00	592,612.00	5,817.12	599,054.12
EXPENDITURES - ACTUALS				
9. Donor-Authorized Expenditures	2,500.00	647,989.00	11,186.14	661,675.14
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,500.00	647,989.00	11,186.14	661,675.14
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,875.00)	(55,377.00)	(5,369.02)	(62,621.02)
a. Deferred Revenue ¹	0.00	0.00	0.00	0.00
b. Accounts Payable				0.00
c. Accounts Receivable	1,875.00	55,377.00	5,369.02	62,621.02
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,500.00	647,989.00	11,186.14	661,675.14

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

Dist:

FEDERAL PROGRAM NAME:	Child Nutrition: School Programs (e.g. School Lunch, School Breakfast, Milk, Pregnant & Lactating)	Child Nutrition: CN CACFP	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day	Medi-Cal Billing Option	TOTAL
Local Description	CN Regular	CN CACFP	Medi-Cal		
Federal Catalog Number:	1300	1300	0100		
Fund Code	5310	5320	5640		
Resource Code:	000	000	000		
Sub Resource Code:	Y	Y	Y		
Ignore Sub-Resource For Expenses:					
CY Award Revenue Object (row 2a):	8990-000	8220-000	8290-000		
CY Adjustments Revenue Object (row 2b):		8990-000			
Contributed Matching Funds (row 8):					
AWARD - Actuals					
1. Prior Year Ending Balance	\$ 916,306.94	\$ -	\$ 111,417.56	\$ -	\$ 1,027,724.50
2. a. Current Year Award	5,631,352.82	468,974.62	251,878.08	0.00	6,352,205.52
b. Other Adjustments	397,152.91	(168,400.14)	0.00	0.00	228,752.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,028,505.73	300,574.48	251,878.08	0.00	6,580,958.29
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 6,944,812.67	\$ 300,574.48	\$ 363,295.64	\$ -	\$ 7,608,682.79
REVENUES - Actuals					
5. Cash Received in Current Year	5,279,093.72	388,116.07	190,614.55		5,857,824.34
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	749,412.01	80,858.55	61,263.53	0.00	891,534.09
b. Noncurrent Accounts Receivable					
c. Current Accounts Receivable (line 7a minus line 7b)	749,412.01	80,858.55	61,263.53	0.00	
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	6,028,505.73	468,974.62	251,878.08	0.00	6,749,358.43
EXPENDITURES - Actuals					
10. Donor-Authorized Expenditures	6,028,505.73	300,574.48	182,509.97	0.00	6,511,590.18
11. Non Donor-Authorized Expenditures					0.00
Total Expenditures (line 10 plus line 11)	6,028,505.73	300,574.48	182,509.97	0.00	6,511,590.18
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	916,306.94	0.00	180,785.67	0.00	1,097,092.61

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

Dist:

STATE PROGRAM NAME:	Lottery: Unrestricted	Education Protection Account	Child Development: Center-Based Reserve Account	Lottery: Instructional Materials	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	Special Ed: Mental Health Services	Special Ed: Infant Discretionary Funds	Ongoing & Major Maintenance Account (RMA): Education Code Section 17070.75)	TOTAL
Local Description	Lottery	EPA	F12 CDC	Rest Lottery	AB602 Spec Ed	Spec Ed Infants	Spec Ed Intl Hlth State	Spec Ed Infant Discretionary	RRW	
Federal Catalog Number:										
Fund Code	0100	0100	1200	0100	0100	0100	0100	0100	0100	
Resource Code:	1100	1400	6130	6300	6500	6510	6512	6515	8150	
Sub Resource Code:	000	000	000	000	000	000	000	000	000	
Ignore Sub-Resource For Expenses:	Y	Y	Y	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8560-000	8012-000	8660-000	8560-000	8792-000	8311-000	8590-000	8590-000	8590-000	
CY Adjustments Revenue Object (row 2b):	8560-999	8019-000		8560-999	8097-000		8590-999	8590-999		
Contributed Matching Funds (row 8):					8980-000		8980-000		8980-000	
AWARD - Actuals										
1. Prior Year Ending Balance	\$ 1,960,957.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,435.69
2. a. Current Year Award	35,186.62	17,983,831.00	2,623.85	781,238.12	5,513,985.00	749,696.00	34,082.00	27,439.00	0.00	27,063,852.29
b. Other Adjustments		38,202.00	0.00	57,218.28	812,394.00	0.00	(18,122.00)	(1.00)	0.00	924,877.90
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,996,143.94	18,022,033.00	2,623.85	838,456.40	6,326,379.00	749,696.00	15,960.00	27,438.00	0.00	27,978,730.19
3. Required Matching Funds/Other										0.00
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 1,996,143.94	\$ 18,022,033.00	\$ 57,059.54	\$ 838,456.40	\$ 6,326,379.00	\$ 749,696.00	\$ 15,960.00	\$ 27,438.00	\$ -	\$ 28,033,165.88
REVENUES - Actuals										
5. Cash Received in Current Year	1,717,147.48	18,022,033.00	1,772.18	566,563.76	5,881,812.83	749,696.00		(1.00)		26,939,024.25
6. Amounts Included in Line 5 for Prior Year Adjustments										0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	278,996.46	0.00	851.67	271,892.64	444,566.17	0.00	15,960.00	27,439.00	0.00	1,039,705.94
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	278,996.46	0.00	851.67	271,892.64	444,566.17	0.00	15,960.00	27,439.00	0.00	
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	15,082,822.86	0.00	251,829.98	0.00	4,036,457.66	
9. Total Available (sum lines 5, 7c, & 8)	1,996,143.94	18,022,033.00	2,623.85	838,456.40	21,409,201.86	749,696.00	267,789.98	27,438.00	4,036,457.66	47,349,840.69
EXPENDITURES - Actuals										
10. Donor-Authorized Expenditures	1,996,143.94	18,022,033.00	0.00	672,111.38	21,409,201.86	749,696.00	267,789.98	27,438.00	4,036,457.66	47,180,871.82
11. Non Donor-Authorized Expenditures										0.00
Total Expenditures	1,996,143.94	18,022,033.00	0.00	672,111.38	21,409,201.86	749,696.00	267,789.98	27,438.00	4,036,457.66	47,180,871.82
12. (line 10 plus line 11)										
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	0.00	0.00	57,059.54	166,345.02	(0.00)	0.00	0.00	0.00	7.00	223,411.56

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

Dist:

LOCAL PROGRAM NAME: Local Description Federal Catalog Number	#N/A	Other Restricted Local	Other Restricted Local	#N/A	ASES	#N/A	#N/A	#N/A	#N/A	TOTAL
Fund Code	F63 Smart Steps Preschool	F13 Child Nutrition Catering	F63 Extended Schi Svcs	QPI	QPI	QPI	QPI	QPI	Redevelopment	
6300	40,647.66	1,300	6300	0100	0100	0100	0100	0100	0100	
0000	27,035.00	9010	9065	9065	9515	9515	9515	9515	9625	
000	153,277.30	000	000	000	003	004	004	000	000	
Ignore Sub-Resource For Expenses:	Y	N	Y	Y	Y	Y	Y	Y	Y	
CY Award Revenue Object (row 2a):	8689-000	8634-000	8689-001	8677-000	8699-515	8699-515	8699-515	8625-000	8625-000	
CY Adjustments Revenue Object (row 2b):	8689-002	8634-999	8689-002	8677-999						
Contributed Matching Funds (row 8):		8990-000								
AWARD - Actuals										
1. Prior Year Ending Balance	\$ 40,647.66	\$ -	\$ 1,586,690.39	\$ -	\$ -	\$ -	\$ -	\$ 60,142.11	\$ -	\$ 1,687,480.16
2. a. Current Year Award	27,035.00	408,338.40	911,009.75	1,100,313.70	37,500.00	20,704.50	20,704.50	47,034.96	47,034.96	2,551,936.31
b. Other Adjustments	153,277.30	1,970.00	4,432,419.87	(0.01)	0.00	0.00	0.00	0.00	0.00	4,587,667.16
c. Adj Curr Yr Award (sum lines 2a & 2b)	180,312.30	410,308.40	5,343,429.62	1,100,313.69	37,500.00	20,704.50	20,704.50	47,034.96	47,034.96	7,139,603.47
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	\$ 220,959.96	\$ 410,308.40	\$ 6,930,120.01	\$ 1,100,313.69	\$ 37,500.00	\$ 20,704.50	\$ 20,704.50	\$ 107,177.07	\$ -	\$ 8,827,083.63
REVENUES - Actuals										
5. Cash Received in Current Year	180,312.30	333,201.65	5,291,884.56	715,203.89	12,335.15	19,159.50	19,159.50			6,552,097.05
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	77,106.75	51,545.06	385,109.80	25,164.85	1,545.00	1,545.00	47,034.96		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)										587,506.42
b. Noncurrent Accounts Receivable	0.00	77,106.75	51,545.06	385,109.80	25,164.85	1,545.00	1,545.00	47,034.96		
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(228,752.77)	0.00	0.00	0.00	0.00	0.00	0.00		
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	180,312.30	181,555.63	5,343,429.62	1,100,313.69	37,500.00	20,704.50	20,704.50	47,034.96		6,910,850.70
EXPENDITURES - Actuals										
10. Donor-Authorized Expenditures	198,282.21	181,555.63	5,014,536.07	1,100,313.69	37,500.00	20,704.50	20,704.50	0.00		6,552,892.10
11. Non Donor-Authorized Expenditures										0.00
Total Expenditures (line 10 plus line 11)	198,282.21	181,555.63	5,014,536.07	1,100,313.69	37,500.00	20,704.50	20,704.50	0.00		6,552,892.10
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	22,677.75	0.00	1,915,583.94	0.00	0.00	0.00	0.00	107,177.07		2,045,438.76

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,927,441.28	301	0.00	303	60,927,441.28	305	185,923.75		307	60,741,517.53	309
2000 - Classified Salaries	22,891,666.74	311	677,030.85	313	22,214,635.89	315	2,386,716.94		317	19,827,918.95	319
3000 - Employee Benefits	40,572,561.66	321	1,565,422.46	323	39,007,139.20	325	1,478,277.47		327	37,528,861.73	329
4000 - Books, Supplies Equip Replace. (6500)	3,683,083.21	331	56,766.81	333	3,626,316.40	335	1,106,652.72		337	2,519,663.68	339
5000 - Services. . . & 7300 - Indirect Costs	8,661,573.44	341	69,006.91	343	8,592,566.53	345	713,740.94		347	7,878,825.59	349
TOTAL					134,368,099.30	365			TOTAL	128,496,787.48	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			62.40%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.40%
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).	128,496,787.48
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 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	35,600,560.00	1,241,482.00	36,842,042.00		3,280,000.00	33,562,042.00	3,280,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	12,185,321.83		12,185,321.83		704,304.06	11,481,017.77	665,392.79
Capital Leases Payable	1,208,243.66	534,419.34	1,742,663.00		606,747.60	1,135,915.40	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	120,887,136.00	20,941,247.00	141,828,383.00			141,828,383.00	
Total/Net OPEB Liability	13,053,841.90	25,512,304.10	38,566,146.00		1,281,714.04	37,284,431.96	
Compensated Absences Payable	1,039,728.29	69.70	1,039,797.99		30,040.85	1,009,757.14	
Governmental activities long-term liabilities	183,974,831.68	48,229,522.14	232,204,353.82	0.00	5,902,806.55	226,301,547.27	3,945,392.79
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	2,359,655.00	529,838.00	2,889,493.00			2,889,493.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	2,359,655.00	529,838.00	2,889,493.00	0.00	0.00	2,889,493.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	139,043,235.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,402,532.33
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,184,102.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	543,089.14
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,224,792.31
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,123,914.47
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,075,898.05
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		38,466.21
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				128,603,271.63

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		11,459.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,222.88
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.)	119,011,599.31	10,211.65
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)	119,011,599.31	10,211.65
B. Required effort (Line A.2 times 90%)	107,110,439.38	9,190.49
C. Current year expenditures (Line I.E and Line II.B)	128,603,271.63	11,222.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	78,588,399.49		78,588,399.49			80,136,443.21
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,671.41		11,671.41			11,480.33
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,480.33		11,480.33	11,313.93		11,313.93
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,480.33			11,313.93
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	203,870.14		203,870.14	203,870.00		203,870.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,856,752.41		30,856,752.41	30,881,272.00		30,881,272.00
5. Unsecured Roll Taxes (Object 8042)	971,885.14		971,885.14	961,850.00		961,850.00
6. Prior Years' Taxes (Object 8043)	(14,547.80)		(14,547.80)	(6,787.00)		(6,787.00)
7. Supplemental Taxes (Object 8044)	1,301,386.85		1,301,386.85	1,320,826.00		1,320,826.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(16,574.00)		(16,574.00)	(114,331.00)		(114,331.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	848,048.08		848,048.08	791,509.00		791,509.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,150,820.82	0.00	34,150,820.82	34,038,209.00	0.00	34,038,209.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	34,150,820.82	0.00	34,150,820.82	34,038,209.00	0.00	34,038,209.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,258,923.24			1,300,524.43
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,258,923.24			1,300,524.43
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	75,963,011.00		75,963,011.00	78,043,025.00		78,043,025.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	30,762.00		30,762.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	75,993,773.00	0.00	75,993,773.00	78,043,025.00	0.00	78,043,025.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	141,754,269.08		141,754,269.08	134,121,749.62		134,121,749.62
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	635,919.05		635,919.05	466,000.00		466,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2018-19 Actual			2019-20 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			78,588,399.49			80,136,443.21
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9836			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			80,136,443.21			82,014,981.68
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			34,150,820.82			34,038,209.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,377,639.60			1,357,671.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			47,244,545.63			49,277,297.11
c. Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			47,244,545.63			49,277,297.11
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			366,790.46			290,485.27
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,517,611.28			34,328,694.27
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			46,877,755.17			48,986,811.84
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,517,611.28			
b. State Subventions (Line D8)			46,877,755.17			
c. Less: Excluded Appropriations (Line C23)			1,258,923.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			80,136,443.21			

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) 4,605,223.58
- 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) 118,593,106.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
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)	4,981,575.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	838,932.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	477,417.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,297,924.85
9. Carry-Forward Adjustment (Part IV, Line F)	323,156.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,621,080.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,853,119.81
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,400,573.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,970,046.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	373,405.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,184,102.13
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,178,127.52
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)	216,189.94
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)	13,020.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,827,147.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	663,952.36
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,512,949.88
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)	137,192,634.87

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.59%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.83%

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>6,297,924.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>679,073.95</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 (4.85%) times Part III, Line B18); zero if negative	<u>323,156.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.85%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.85%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>323,156.01</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>323,156.01</u>

Approved indirect cost rate: 4.85%
Highest rate used in any program: 4.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,433,153.37	117,910.30	4.85%
01	3385	31,501.01	925.99	2.94%
01	4035	379,658.12	17,397.88	4.58%
01	4127	72,404.42	3,511.61	4.85%
01	4203	320,517.88	14,907.78	4.65%
01	6520	10,668.71	517.43	4.85%
01	9010	1,105,311.99	53,206.20	4.81%
12	6052	2,384.36	115.64	4.85%
12	6105	618,314.00	29,675.00	4.80%
13	5310	5,896,081.77	132,423.96	2.25%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	1,996,143.94		838,456.40	2,834,600.34
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	(1,996,143.94)	1,996,143.94		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	1,996,143.94	838,456.40	2,834,600.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	1,996,143.94		1,996,143.94
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		672,111.38	672,111.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	1,996,143.94	672,111.38	2,668,255.32
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	166,345.02	166,345.02
D. COMMENTS:					

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

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

	-----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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	12,350,939.17	0.00	4,020,326.73	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12					880.00		1,050.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)					251.00		250.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	0.00	0.00	1,131.00	0.00	1,300.00	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	58,818.01	0.00	58,818.01	3,131.72	61,949.73	
1110	Regular Education, K-12	82,739,619.91	12,857,113.11	95,596,733.02	5,089,976.17	100,686,709.19	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	405,316.44	0.00	405,316.44	21,580.77	426,897.21	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	740,393.91	0.00	740,393.91	39,421.72	779,815.63	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	27,666,525.44	3,514,152.79	31,180,678.23	1,660,191.77	32,840,870.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	1,097,614.96	0.00	1,097,614.96	58,441.68	1,156,056.64	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	86,487.17	0.00	86,487.17	4,604.94	91,092.11	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				424.04	424.04	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				430,803.31	430,803.31	
----	Other Outgo				2,348,703.78	2,348,703.78	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C51 times CAC, line E)		0.00	0.00	382,128.76	382,128.76	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)			(162,214.60)	(162,214.60)	(162,214.60)	
----	Total General Fund and Charter Schools Funds Expenditures	112,794,775.84	16,371,265.90	129,166,041.74	7,097,262.93	139,043,235.80	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	57,763.93	0.00	0.00	0.00	0.00	0.00	0.00			1,054.08	0.00	58,818.01
1110	Regular Education, K-12	65,180,027.37	1,618,235.08	4,239,891.11	8,440,996.55	3,259,883.92	0.00	0.00			585.88	0.00	82,759,619.91
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	405,316.44	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	405,316.44
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	318,464.33	887.58	58,388.11	2,287.51	0.00	0.00	360,366.38			0.00	0.00	740,595.91
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	19,920,720.36	1,022,743.80	0.00	17,143.80	6,598,980.31	90,431.15	13,059.26			3,466.76	0.00	27,665,525.44
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,097,614.96	0.00	0.00	0.00	1,097,614.96
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		86,487.17	0.00	0.00	0.00	86,487.17
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		85,882,292.43	2,641,866.46	4,298,279.22	8,460,427.85	9,858,864.23	90,431.15	373,405.64	1,184,102.13	0.00	5,106.72	0.00	112,794,775.84

* Functions 7100-7199 for goals 8100 and 8500

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	0.00	9,609,926.14	3,247,186.97	12,857,113.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	2,741,013.03	773,139.76	3,514,152.79
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	12,350,939.17	4,020,326.73	16,371,265.90

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,178,127.52
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,197,765.36
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	883,584.65
5 Total Central Administration Costs in General Fund and Charter Schools Funds	7,259,477.53
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	112,794,775.84
2 Total Allocated Costs (from Form PCR, Column 2, Total)	16,371,265.90
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	129,166,041.74
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	663,952.36
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,512,949.88
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	7,176,902.24
D. Total Direct Charged and Allocated Costs (B3 + C5)	136,342,943.98
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.32%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	424.04				424.04
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			430,803.31		430,803.31
Other Outgo (Objects 1000-7999)				2,348,703.78	2,348,703.78
Total Other Costs	424.04	0.00	430,803.31	2,348,703.78	2,779,931.13

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,825,383.93	0.00	0.00	392,720.14	1,093,083.04	1,094,454.59	6,622,119.17		11,027,760.87
2000-2999	Classified Salaries	226,265.01	0.00	0.00	207,066.67	315,821.51	1,486,414.24	3,287,526.96		5,523,084.39
3000-3999	Employee Benefits	967,154.02	0.00	0.00	323,731.20	715,594.35	1,570,374.82	5,492,216.64		9,069,071.03
4000-4999	Books and Supplies	125.36	0.00	0.00	1,575.40	3,697.71	44,603.44	93,293.51		143,295.42
5000-5999	Services and Other Operating Expenditures	531,707.98	0.00	0.00	5,304.83	1,372.04	857,777.91	507,140.97		1,903,303.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,550,633.30	0.00	0.00	930,398.24	2,129,568.65	5,053,625.00	16,002,297.25	0.00	27,666,522.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	925.99	0.00	0.00	517.43		1,443.42
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	3,514,152.82	0.00	0.00	925.99	0.00	0.00	517.43	0.00	3,514,152.82
	TOTAL COSTS	7,064,786.12	0.00	0.00	931,324.23	2,129,568.65	5,053,625.00	16,002,814.68	0.00	31,182,118.68
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	455,369.58	338,453.36	12,285.16		806,108.10
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	133,417.33	216,337.78	741,560.13		1,091,315.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	221,430.45	214,888.50	509,381.72		945,700.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,491.72		2,491.72
5000-5999	Services and Other Operating Expenditures	210.00	0.00	0.00	0.00	1,181.00	0.00	22,332.98		23,723.98
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	210.00	0.00	0.00	0.00	811,398.36	769,679.64	1,288,051.71	0.00	2,869,339.71
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	210.00	0.00	0.00	0.00	811,398.36	769,679.64	1,288,051.71	0.00	2,869,339.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,869,339.71

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	1,825,383.93	0.00	0.00	392,720.14	637,713.46	756,001.23	6,609,834.01		10,221,652.77
2000-2999	Classified Salaries	226,265.01	0.00	0.00	207,066.67	182,404.18	1,270,076.46	2,545,966.83		4,431,779.15
3000-3999	Employee Benefits	967,154.02	0.00	0.00	323,731.20	494,163.90	1,355,486.32	4,982,834.92		8,123,370.36
4000-4999	Books and Supplies	125.36	0.00	0.00	1,575.40	3,697.71	44,603.44	90,801.79		140,803.70
5000-5999	Services and Other Operating Expenditures	531,497.98	0.00	0.00	5,304.83	191.04	857,777.91	484,807.99		1,879,579.75
6000-6999	Capital Outlay	(3.00)	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		(3.00)
7430-7439	Debt Service	3,550,423.30	0.00	0.00	930,398.24	1,318,170.29	4,283,945.36	14,714,245.54	0.00	24,797,182.73
	Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	925.99	0.00	0.00	517.43		1,443.42
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	3,514,152.82	0.00	0.00	925.99	0.00	0.00	517.43		3,514,152.82
	Total Indirect Costs and PCR Allocations	7,064,576.12	0.00	0.00	931,324.23	1,318,170.29	4,283,945.36	14,714,762.97	0.00	28,312,778.97
	TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									28,312,778.97
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	54,008.48	0.00	0.00	0.00	0.00	0.00	0.00		54,008.48
3000-3999	Employee Benefits	61,732.23	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48		268,158.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3.00)
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	115,737.71	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48	0.00	322,164.16
	Total Direct Costs									
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									
	TOTAL BEFORE OBJECT 8980	115,737.71	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48	0.00	322,164.16
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)									0.00
	TOTAL COSTS									15,334,652.85
										15,656,817.01

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	25,181,290.87	13,823,698.83
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	25,181,290.87	13,823,698.83
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	1,941.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	1,941.00	

SELPA: East County (PC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

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

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	31,182,118.68		
b. Less: Expenditures paid from federal sources	2,869,339.71		
c. Expenditures paid from state and local sources	28,312,778.97	25,181,290.87	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,181,290.87	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,312,778.97	25,181,290.87	3,131,488.10

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	31,182,118.68		
b. Less: Expenditures paid from federal sources	2,869,339.71		
c. Expenditures paid from state and local sources	28,312,778.97	25,181,290.87	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,181,290.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,312,778.97	25,181,290.87	
d. Special education unduplicated pupil count	2,019	1,941	
e. Per capita state and local expenditures (A2c/A2d)	14,023.17	12,973.36	1,049.81

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	15,656,817.01	13,823,698.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,823,698.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>15,656,817.01</u>	<u>13,823,698.83</u>	<u>1,833,118.18</u>

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	15,656,817.01	13,823,698.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		13,823,698.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>15,656,817.01</u>	<u>13,823,698.83</u>	
b. Special education unduplicated pupil count	<u>2,019</u>	<u>1,941</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,754.74</u>	<u>7,121.95</u>	<u>632.79</u>

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

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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,934,974.28	0.00	0.00	409,831.64	1,142,423.09	1,148,932.42	6,844,603.53		11,480,764.96
2000-2999	Classified Salaries	1,389,542.71	0.00	0.00	212,442.71	324,183.38	1,566,566.45	3,394,004.90		6,886,740.15
3000-3999	Employee Benefits	1,495,935.52	0.00	0.00	304,535.29	671,017.60	1,523,854.78	5,234,137.66		9,229,480.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	96,738.80		96,738.80
5000-5999	Services and Other Operating Expenditures	657,500.00	0.00	0.00	500.00	1,181.00	1,080,000.00	694,795.61		2,433,976.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,477,952.51	0.00	0.00	927,309.64	2,138,805.07	5,319,353.65	16,264,280.50	0.00	30,127,701.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,177.00	0.00	0.00	664.00		1,841.00
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	1,177.00	0.00	0.00	664.00	0.00	1,841.00
	TOTAL COSTS	5,477,952.51	0.00	0.00	928,486.64	2,138,805.07	5,319,353.65	16,264,944.50	0.00	30,129,542.37
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,934,974.28	0.00	0.00	409,831.64	460,971.11	1,094,874.52	6,836,983.38		10,737,634.93
2000-2999	Classified Salaries	1,389,542.71	0.00	0.00	212,442.71	182,950.25	1,338,892.70	2,648,972.75		5,772,801.12
3000-3999	Employee Benefits	1,495,935.52	0.00	0.00	304,535.29	365,950.43	1,384,632.23	4,703,959.83		8,255,013.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	96,738.80		96,738.80
5000-5999	Services and Other Operating Expenditures	657,500.00	0.00	0.00	500.00	1,181.00	1,000,000.00	673,047.90		2,331,047.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,477,952.51	0.00	0.00	927,309.64	1,009,871.79	4,818,399.45	14,959,702.66	0.00	27,195,236.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,177.00	0.00	0.00	664.00		1,841.00
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	1,177.00	0.00	0.00	664.00	0.00	1,841.00
	TOTAL BEFORE OBJECT 8980	5,477,952.51	0.00	0.00	928,486.64	1,009,871.79	4,818,399.45	14,960,366.66	0.00	27,195,077.05
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									27,195,077.05

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,237,736.43	0.00	0.00	0.00	0.00	0.00	0.00		1,237,736.43
3000-3999	Employee Benefits	713,051.13	0.00	0.00	0.00	0.00	0.00	0.00		713,051.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00		160,000.00
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	2,110,787.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,110,787.56
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
	TOTAL BEFORE OBJECT 8980	2,110,787.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,110,787.56
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 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999)									16,493,727.89
	TOTAL COSTS									18,604,515.45

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,825,383.93	0.00	0.00	392,720.14	1,093,083.04	1,094,454.59	6,622,119.17		11,027,760.87
2000-2999	Classified Salaries	226,265.01	0.00	0.00	207,066.67	315,821.51	1,486,414.24	3,287,526.96		5,523,094.39
3000-3999	Employee Benefits	967,154.02	0.00	0.00	323,731.20	715,594.35	1,570,374.82	5,492,216.64		9,069,071.03
4000-4999	Books and Supplies	125.36	0.00	0.00	1,575.40	3,697.71	44,603.44	93,293.51		143,293.42
5000-5999	Services and Other Operating Expenditures	531,707.98	0.00	0.00	5,304.83	1,372.04	857,777.91	507,140.97		1,903,303.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,550,633.30	0.00	0.00	930,398.24	2,129,568.65	5,053,625.00	16,002,297.25	0.00	27,666,522.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	925.99	0.00	0.00	517.43		1,443.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,514,152.62	0.00	0.00	925.99	0.00	0.00	517.43		3,514,152.62
	Total Indirect Costs	3,514,152.62	0.00	0.00	925.99	0.00	0.00	517.43		3,514,152.62
	TOTAL COSTS	3,550,633.30	0.00	0.00	931,324.23	2,129,568.65	5,053,625.00	16,002,814.68	0.00	27,667,965.86
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	455,369.58	338,453.36	12,285.16		806,108.10
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	133,417.33	216,337.78	741,560.13		1,091,315.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	221,430.45	214,888.50	509,381.72		945,700.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,491.72		2,491.72
5000-5999	Services and Other Operating Expenditures	210.00	0.00	0.00	0.00	1,181.00	0.00	22,332.98		23,723.98
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	210.00	0.00	0.00	0.00	811,398.36	769,679.64	1,288,051.71	0.00	2,869,339.71
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
	TOTAL BEFORE OBJECT 8980	210.00	0.00	0.00	0.00	811,398.36	769,679.64	1,288,051.71	0.00	2,869,339.71
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS	210.00	0.00	0.00	0.00	811,398.36	769,679.64	1,288,051.71	0.00	2,869,339.71

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,825,383.93	0.00	0.00	392,720.14	637,713.46	756,001.23	6,609,834.01		10,221,652.77
2000-2999	Classified Salaries	226,265.01	0.00	0.00	207,066.67	182,404.18	1,270,076.46	2,545,966.83		4,431,779.15
3000-3999	Employee Benefits	967,154.02	0.00	0.00	323,731.20	494,163.90	1,355,486.32	4,982,834.92		8,123,370.36
4000-4999	Books and Supplies	125.36	0.00	0.00	1,575.40	3,697.71	44,603.44	90,801.79		140,803.70
5000-5999	Services and Other Operating Expenditures	531,497.98	0.00	0.00	5,304.83	191.04	857,777.91	484,807.99		1,879,579.75
6000-6999	Capital Outlay	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,550,423.30	0.00	0.00	930,398.24	1,318,170.29	4,283,945.36	14,714,245.54	0.00	24,797,182.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	925.99	0.00	0.00	517.43		1,443.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	0.00	0.00	0.00	925.99	0.00	0.00	517.43	0.00	1,443.42
	TOTAL BEFORE OBJECT 8980	3,550,423.30	0.00	0.00	931,324.23	1,318,170.29	4,283,945.36	14,714,762.97	0.00	24,798,626.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	54,008.48	0.00	0.00	0.00	0.00	0.00	0.00		54,008.48
3000-3999	Employee Benefits	61,732.23	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48		268,158.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3.00)
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	115,737.71	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48	0.00	322,164.16
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
	TOTAL BEFORE OBJECT 8980	115,737.71	0.00	0.00	8,539.22	20,058.70	36,744.05	141,084.48	0.00	322,164.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS									
										15,334,652.85
										15,656,817.01

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

SELPA: East County (PC)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

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

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,129,542.37		
b. Less: Expenditures paid from federal sources	2,934,465.32		
c. Expenditures paid from state and local sources	27,195,077.05	25,068,337.19	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,068,337.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	27,195,077.05	25,068,337.19	2,126,739.86

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

	Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	30,129,542.37		
b. Less: Expenditures paid from federal sources	2,934,465.32		
c. Expenditures paid from state and local sources	27,195,077.05	25,068,337.19	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,068,337.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	27,195,077.05	25,068,337.19	
d. Special education unduplicated pupil count	2019	2019	
e. Per capita state and local expenditures (A2c/A2d)	13,469.58	12,416.21	1,053.37

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	18,604,515.45	17,905,251.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,905,251.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	18,604,515.45	17,905,251.06	699,264.39

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

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	18,604,515.45	17,905,251.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,905,251.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	18,604,515.45	17,905,251.06	
b. Special education unduplicated pupil count	2,019	2,019	
c. Per capita local expenditures (B2a/B2b)	9,214.72	8,868.38	346.34

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(664,219.65)	0.00	(162,214.60)				
Other Sources/Uses Detail					30,643.21	1,123,914.47		
Fund Reconciliation							714,134.19	108,205.08
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,072.16	0.00	29,790.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,885.84	66,463.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(18,766.54)	132,423.96	0.00				
Other Sources/Uses Detail					38,466.21	0.00		
Fund Reconciliation							42,677.09	161,655.12
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					74,880.00	30,643.21		
Fund Reconciliation							74,880.00	30,643.21
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	10,283.72	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,283.72
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					1,010,568.26	0.00		
Fund Reconciliation							0.00	21,717.50
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	686,630.31	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							80,248.93	515,857.69
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	682,986.19	(682,986.19)	162,214.60	(162,214.60)	1,164,557.68	1,164,557.68	914,826.05	914,826.05

LCFF Calculator Universal Assumptions		8/16/2019						
La Mesa-Spring Valley (68197) - 18/19 UA & 1920								
Summary of Funding		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:								
COLA & Augmentation								
Base Grant	3.70%	88,409,157	89,664,401	91,139,835	92,202,398	94,934,009	3.20%	0.00%
Grade Span Adjustment		4,006,263	4,051,603	4,113,054	4,160,559	4,290,213		
Supplemental Grant		11,287,620	11,577,675	11,695,150	11,839,153			
Concentration Grant		2,804,808	3,172,287	3,043,330	3,098,069			
Add-ons		1,897,267	1,897,267	1,897,267	1,897,267	1,897,267		1,897,267
Total Target		108,405,115	110,363,233	111,888,636	113,197,446	101,121,489		1,897,267
Transition Components:								
Target		\$ 108,405,115	\$ 110,363,233	\$ 111,888,636	\$ 113,197,446	\$ 101,121,489	\$ 1,897,267	\$ 1,897,267
Funded Based on Target Formula (PYP-2)		FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor		101,511,314	106,655,521	105,392,618	103,895,874	103,717,638	11,056,885	11,056,885
Remaining Need after Gap (informational only)		-	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%	0%	0%
Current Year Gap Funding		6,893,801	-	-	-	-	-	-
Miscellaneous Adjustments		-	-	-	-	-	-	-
Economic Recovery Target		-	-	-	-	-	-	-
Additional State Aid		-	-	-	-	-	-	-
Total LCFF Entitlement		\$ 108,405,115	\$ 110,363,233	\$ 111,888,636	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	\$ 9,159,618
Components of LCFF By Object Code								
8011 - State Aid		\$ 57,979,303	\$ 60,272,768	\$ 62,052,746	\$ 63,663,971	\$ 84,003,726	\$ 11,056,885	\$ 11,056,885
8011 - Fair Share		-	-	-	-	-	-	-
8311 & 8590 - Categoricals		17,983,708	17,660,496	17,427,192	17,150,690	17,117,763	-	-
EPA (for LCFF Calculation purposes)		-	-	-	-	-	-	-
Local Revenue Sources:								
8021 to 8089 - Property Taxes		34,103,785	34,103,785	34,103,785	34,103,785	-	-	-
8096 - In-Lieu of Property Taxes		(1,661,681)	(1,673,816)	(1,695,087)	(1,721,000)	-	-	-
Property Taxes net of in-lieu		32,442,104	32,429,969	32,408,698	32,382,785	-	-	-
TOTAL FUNDING		\$ 108,405,115	\$ 110,363,233	\$ 111,888,636	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	\$ 11,056,885
Basic Aid Status		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		\$ 108,405,115	\$ 110,363,233	\$ 111,888,636	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	\$ 11,056,885
EPA Details								
% of Adjusted Revenue Limit - Annual		30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2		30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.34340281%
EPA (for LCFF Calculation purposes)		\$ 17,983,708	\$ 17,660,496	\$ 17,427,192	\$ 17,150,690	\$ 17,117,763	\$ -	\$ -
8012 - EPA, Current Year Receipt		17,983,831	17,660,496	17,427,192	17,150,690	17,117,763	-	-
(P-2 plus Current Year Accrual)								
8019 - EPA, Prior Year Adjustment		38,202	(123)	(0)	0	(0)	0	-
(P-A less Prior Year Accrual)								
Accrual (from Assumptions)		-	-	-	-	-	-	-

LCFF Calculator Universal Assumptions		8/16/2019						
La Mesa-Spring Valley (68197) - 18/19 UA & 1920		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Summary of Student Population								
Unduplicated Pupil Population								
Enrollment	12,107	11,931	11,741	11,741	-	-	-	-
COE Enrollment	2	3	3	3	-	-	-	-
<i>Total Enrollment</i>	12,109	11,934	11,744	11,744	-	-	-	-
Unduplicated Pupil Count	7,425	7,329	7,213	7,213	-	-	-	-
COE Unduplicated Pupil Count	-	2	2	2	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	7,425	7,331	7,215	7,215	-	-	-	-
Rolling %, Supplemental Grant	61.0700%	61.7700%	61.3900%	61.4300%	0.0000%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	61.0700%	61.7700%	61.3900%	61.4300%	0.0000%	0.0000%	0.0000%	0.0000%
FUNDED ADA								
Adjusted Base Grant ADA								
Grades TK-3	Prior Year	Prior Year	Prior Year	Current Year	Prior Year	Current Year	Current Year	Current Year
	5,162.71	5,058.18	4,985.52	4,906.32	4,903.10	-	-	-
Grades 4-6	3,942.60	3,827.60	3,773.94	3,714.12	3,703.59	-	-	-
Grades 7-8	2,571.97	2,581.63	2,556.46	2,515.94	2,508.31	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Adjusted Base Grant ADA	11,677.28	11,467.41	11,315.92	11,136.38	11,115.00	0.00	0.00	0.00
Necessary Small School ADA								
Grades TK-3	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Necessary Small School ADA	11,677.28	11,467.41	11,315.92	11,136.38	11,115.00	0.00	0.00	0.00
ACTUAL ADA (Current Year Only)								
Grades TK-3	5,058.19	4,985.52	4,906.32	4,906.32	-	-	-	-
Grades 4-6	3,828.46	3,773.94	3,714.12	3,714.12	-	-	-	-
Grades 7-8	2,593.60	2,556.46	2,515.94	2,515.94	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	11,480.25	11,315.92	11,136.38	11,136.38	11,115.00	0.00	0.00	0.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	197.03	151.49	179.54	-	11,115.00	-	-	-
LCAP Percentage to Increase or Improve Services								
Current year estimated supplemental and concentr	\$ 14,092,428	\$ 14,749,962	\$ 14,738,480	\$ 14,937,222	\$ -	\$ -	\$ -	\$ -
Current year Percentage to Increase or Improve S	15.25%	15.74%	15.47%	15.50%	0.00%	0.00%	0.00%	0.00%