



2017-18 Unaudited Actuals



Hemet Elementary—Spring 2017

Business Services

September 4, 2018



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Publication Information

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www.hemetusd.org



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2017-18 Unaudited Actuals

The Year in Review

REVENUE

Progress toward full funding under the Local Control Funding Formula (LCFF) model saw great gains in 2017-18. At the end of the 2017-18, districts, on average, were about 96% fully funded. As in prior years, the LCFF gap funding percentage was revised by the state several times during the budget development process. The Governor's January 2017 budget proposal for the 2017-18 year initially proposed closing the gap between the 2016-17 LCFF funding level and full LCFF implementation targets by 23.67%. That figure increased with the May Revise budget proposal to 43.97% and settled slightly lower at 43.19% under the enacted budget signed by the Governor in June 2017. The LCFF gap funding percentage continued to fluctuate slightly during the year based on various factors at the state level with the final number for 2017-18 landing at 44.97% at year end. This final change brought Hemet Unified almost 96.0% of the way toward full LCFF implementation.

In the 2017-18 Unaudited Actuals report, the final financial report for the 2017-18 year, combined general fund revenues, including LCFF, total \$263.75 million. This is a \$11.1 million increase over the revenue totals estimated at the start of the budget year. During the year, variances in the LCFF gap along with revisions to ADA estimates, new grants, revisions to categorical entitlement amounts and other factors required periodic revisions to budgeted revenue projections.



2017-18 Spelling Bee

At the start of the year, revenues were projected at \$252.6 million. By First Interim, revenue projections grew by \$7.3 million to \$260.2 million. The increase in revenue was for prior year carry over balances in restricted programs, along with added revenue related to one-time mandate reimbursements and Career Technical Education grant funds that were not originally included in the adopted budget projection. Between First and Second Interim, combined General Fund revenues were increased by another \$2.5 million to \$262.7 million. Revenue was added for new grant funding under the Prop 39 Energy Jobs Act, reimbursements from EMWD for drought tolerant landscape projects, E-Rate reimbursements and other miscellaneous receipts.

As we neared the end of the 2017-18 year, revenue projections reported in the district's Estimated Actuals report grew another \$2.1 million and was related to a projected increase in LCFF revenues due to higher than previously projected student attendance and additional restricted state revenues. In the district's Unaudited Actuals Financial Report, final year end revenues came in at \$1.1 million less than the Estimated Actuals. The decrease was related to lower than previously anticipated revenue in all categories related to adjustments to earned revenue calculations and changes in anticipated expenditures.

EXPENSES

Year end expenditures for the combined general fund total \$274.8 million. Projected expenditures, like revenues, also fluctuated during the year. Revisions were made to expenditure budgets at First and Second Interim as better information became known, new grants and programs were put in place and as salary settlements became effective. Overall, year-end expenses were \$8.5 million more than what was originally anticipated in the district's adopted budget approved in June 2017.



\$6.2 million in expenditures were added between the Adopted Budget and First Interim to account for costs related to the Valle Vista PreSchool and Prop 39 energy projects, as well as for potential salary increases for all employee groups. Slight increases in expenses were reported in the Second Interim report for minor adjustments in all expenditure categories. Year-end expenditures in the Estimated Actuals report were projected at \$277.3 million, an increase of \$3.3 million over the Second Interim projections. Increases at this time were related to additional textbook adoption costs and other instructional supplies and equipment.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$274.9 million a drop of less than 1% from expenditure levels anticipated in May. Year-end expenditures included expanded summer school, textbooks for new adoptions, Chromebooks, instructional technology items and summer maintenance projects.

Projections for salary and benefits costs were adjusted during the year to incorporate negotiated salary settlements with all employee groups. During the year, the district and both bargaining units reached agreement on salary and benefit increases for the 2017-18 and 2018-19 years.

The Hemet Teachers Association (HTA) had reached a previous agreement in late May 2017 that provided teachers with a pay increase of 1.5% retro-actively effective January 1, 2017 with a second increase of 0.5% effective July 1, 2017 and a third increase of 1.5% effective January 1, 2018. Another settlement with HTA reached in late April 2018, gave its members salary increases for the 2018-19 year that included a 1% salary increase effective July 1, 2018 and a 2% salary increase effective January 1, 2019. In addition, the April 2018 agreement permanently continued the 1% increase teachers had received in 2015-16 in exchange for two additional work days dedicated to professional development activities.

Classified bargaining unit members reached a negotiated settlement for salary and benefits in mid June 2018. Their agreement provided for a one-time 3.5% off-schedule payment to all bargaining members for the 2017-18 year. This payment was made in July 2018 and accounted for in the 2017-18 budget. In addition to the 2017-18 one-time payment, the agreement allowed for the conversion of all classified bargaining unit members to a non-paid PERS status effective July 1, 2018. All employees who previous had their PERS contributions paid by the district on their behalf (classic PERS members) were given a 7% pay increase to cover the new out of pocket costs for their retirement plan. Members who were already paying their own PERS costs (new PERS members) were provided a 1% increase to cover growth in their out of pocket PERS

	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	\$ 252,621,532	\$ 260,244,313	\$ 262,764,056	\$ 264,868,656	\$ 263,755,066
Expenses	266,321,216	272,320,595	274,082,821	277,338,353	274,865,892
Other Sources/ Uses	2,303,285	2,238,343	2,038,343	2,332,418	2,774,706
Change in Fund Balance	(11,396,399)	(9,837,939)	(9,280,422)	(10,137,279)	(8,336,120)
Beginning Fund Balance	34,540,423	34,504,886	34,504,886	34,504,886	34,504,886
Ending Fund Balance	\$ 23,144,024	\$ 24,666,947	\$ 25,224,464	\$ 24,367,609	26,168,766



payments and to equalize salary schedules. In addition, all CSEA members were given a 2% pay increase to be effective July 1, 2018 and a second increase of 1.0% effective January 1, 2019. The provision of the temporary 1% pay increase in exchange for two additional work days for professional development, were applicable, was not renewed. CSEA members also agreed to an increase to their health and welfare cap from \$8,700 to \$10,700 annually.

OTHER SOURCES/USES

Budgeted amounts for transactions in the Other Sources/Uses category grew by \$0.44 million during the year. The final total was \$5.86 million. Items in this category increased in the first part of the year as contributions and transfers in from other funds, including the Transportation Enterprise Fund, exceeded transfers out to the Deferred Maintenance and Capital Outlay Reserve Funds. No contributions were made to Fund 20, the reserve fund for Other Post Employment Benefits during the 2017-18 year. Contributions from the unrestricted general fund to restricted programs was about \$600,000 less than projected at the start of the year due to growth in revenues for Special Education programs from federal and local sources.

ENDING FUND BALANCE

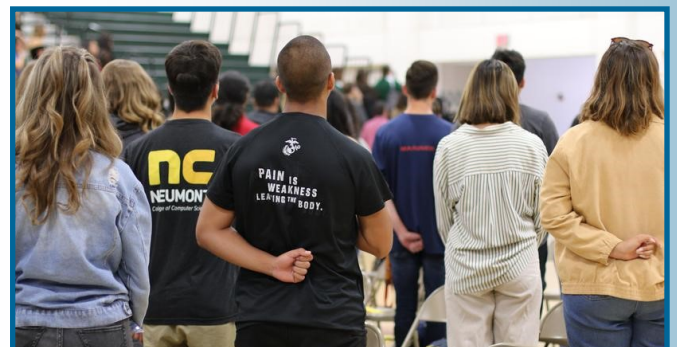
At the start of the 2017-18 year, the district anticipated the ending balance for the combined general fund would be about \$23.1 million based on a beginning balance of \$34.5 million. Revenue and expenditure changes throughout the year brought the final ending balance for the 2017-18 year to \$26.1 million, an increase of \$1.75 million or 0.6% of combined general fund expenditures.

LOCAL CONTROL ACCOUNTABILITY PLAN

The district grew its annual Local Control Accountability Plan (LCAP) initiatives in 2017-18 adding new programs and expanding existing initiatives. Budgeted expenditures for the district's LCAP were initially estimated at \$46.4 million, approximately \$5.8 million more than was budgeted in 2016-17. By year-end, a total of \$44.7 million had been expended. Approximately \$1.5 million of LCAP expenditures were supported by restricted funds including Title I, the Educator Effectiveness Grant and a federal grant for BARR implementation at West Valley High School.



2017-18 Students of the Year



THS Military and College Signing Day—2017-18

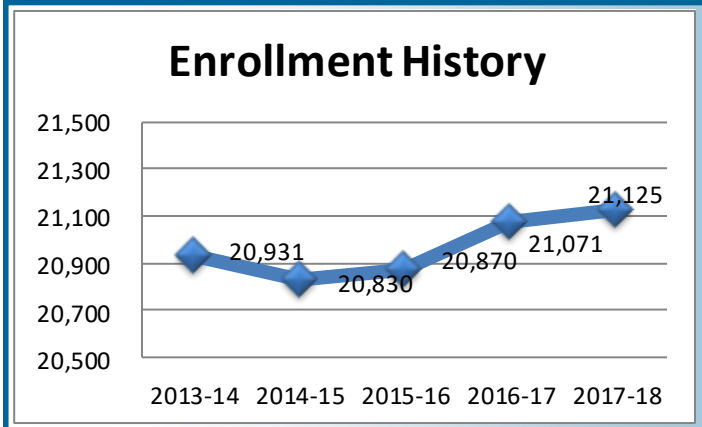


Enrollment and ADA

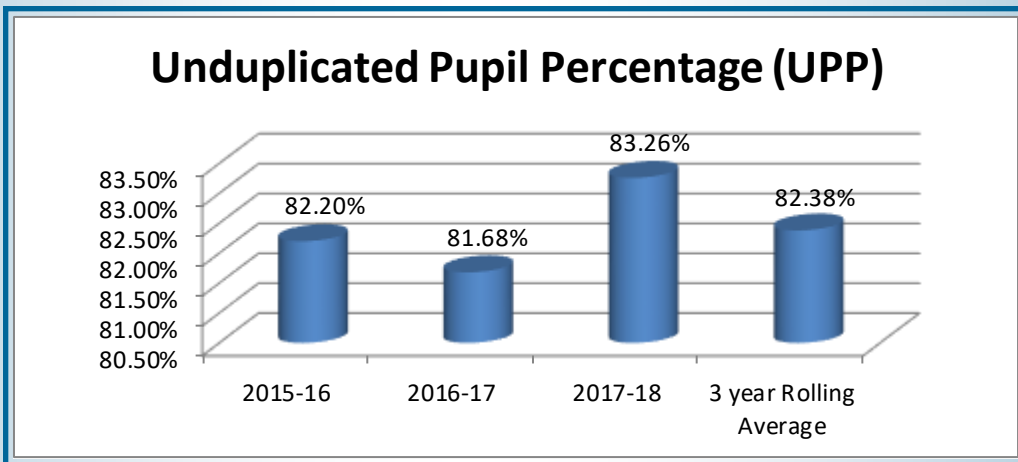
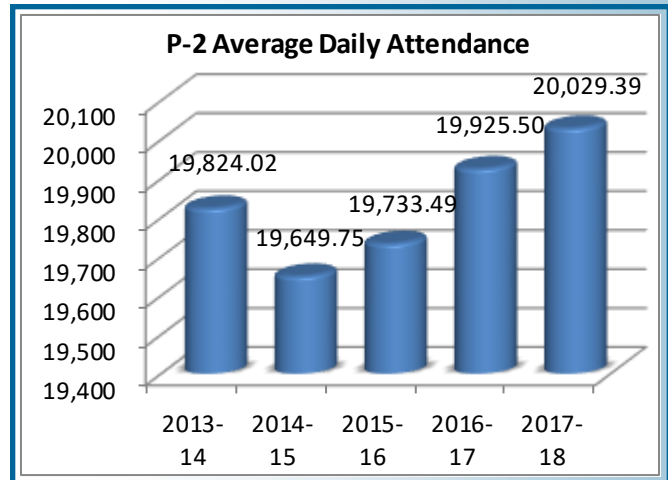
The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Student enrollment, including non-public school (NPS) students, for 2017-18 was reported at 21,125. This was an increase of 54 students over the prior year. P-2 average daily attendance (ADA), which grew at double the rate of enrollment, was reported at 20,029.39. The district's UPP grew by 1.58% to 83.26%, bringing the three year rolling average to 82.38%

Five Year and ADA History

Fiscal Year	October CalPADS Enrollment	Change
2013-14	20,931	-0.94%
2014-15	20,830	-0.48%
2015-16	20,870	0.19%
2016-17	21,071	0.96%
2017-18	21,125	0.26%



Fiscal Year	P-2 ADA	Change
2013-14	19,824.02	-2.55%
2014-15	19,649.75	-1.26%
2015-16	19,735.40	0.44%
2016-17	19,925.50	0.96%
2017-18	20,029.39	0.52%



Combined General Fund

Changes from Estimated Actuals Report approved on June 20, 2018

- LCFF revenues dropped by \$301,957
- Federal, state and local revenues decreased by \$811,633
- Transfers In from Other Funds and Other Sources increased \$495,110
- Expenditures decreased by \$2,472,457
- Transfers Out to Other Funds increased by \$52,822
- Contributions to restricted programs grew by \$83,117
- Ending fund balance increased by \$1,801,155

Revenues

Hemet Unified School District's combined general fund revenues and transfers in from other funds totaled \$263.76 million for the year ending June 30, 2018. This was \$1.1 million less than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2018.

Local Control Funding Formula (LCFF)

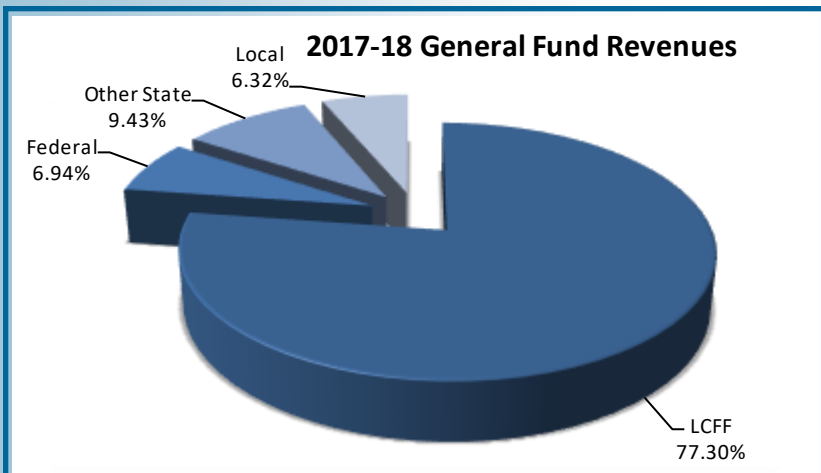
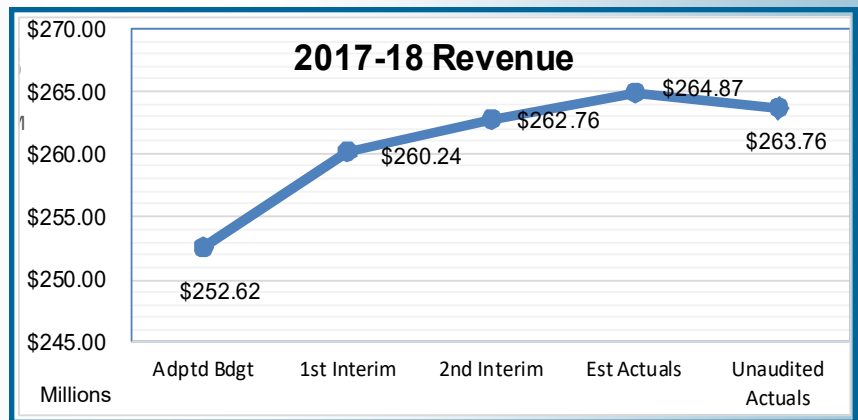
The district earned \$203.6 million in LCFF revenues for the 2017-18 year. A prior year adjustment added another \$275,489

to the total bringing final LCFF receipts to \$203.87 million. LCFF revenues made up almost 75.62% of all revenue received, earned or transferred into the district's general fund in 2017-18. Final LCFF revenues were lower than the Estimated Actuals projections due to adjustments to ADA and other factors that impact the formula. The final LCFF revenue number includes \$27.9 million in Prop 30 - Education Protection Act funding and \$32.2 million in local property taxes. The balance comes in the form of state aid. According to the final LCFF calculation for 2017-18, approximately \$43.0 million or 27.16% of the district's total LCFF revenues can

be attributed to supplemental and concentration grants.

Federal Revenue

For the year ending June 30, 2018, district federal funding amounted to \$18.3 million or 6.94% of total general fund revenue and transfers in. Federal revenues were received for Title I, Title II, and other Title programs as well as for special education, career technical education, afterschool programs, Headstart, MediCal Billing and Medicare Administrative Activities (MAA) reimbursements. Total federal revenues at year end were \$540,510 less than June estimates primarily due to lower



LCFF	\$203,876,640	State	\$ 24,884,208
Federal	\$ 18,314,202	Local	\$ 16,680,016



than anticipated year-end Title I expenditures.

Other State Revenue

Other state revenues in the general fund totaled \$24.8 million for the 2017-18 year and contributed over 9.43% of total revenue to the general fund. State revenues were down \$529,813 from June estimates. A recalculation of the STRS On-Behalf revenue the district reports for payments made to STRS by the state accounted for a reduction of over \$1.0 million to state revenues. This reduction was offset by year-end increases to lottery funding. In addition to lottery funding, state revenues are received for a variety of restricted and unrestricted purposes including mandate claim reimbursements, career technical education, after school programs and energy projects.

Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$16.7 million in 2017-18. This was \$258,690 more than projected in June. Final increases to local revenues were for e-rate reimbursements and year –end adjustments to special education and redevelopment funding.

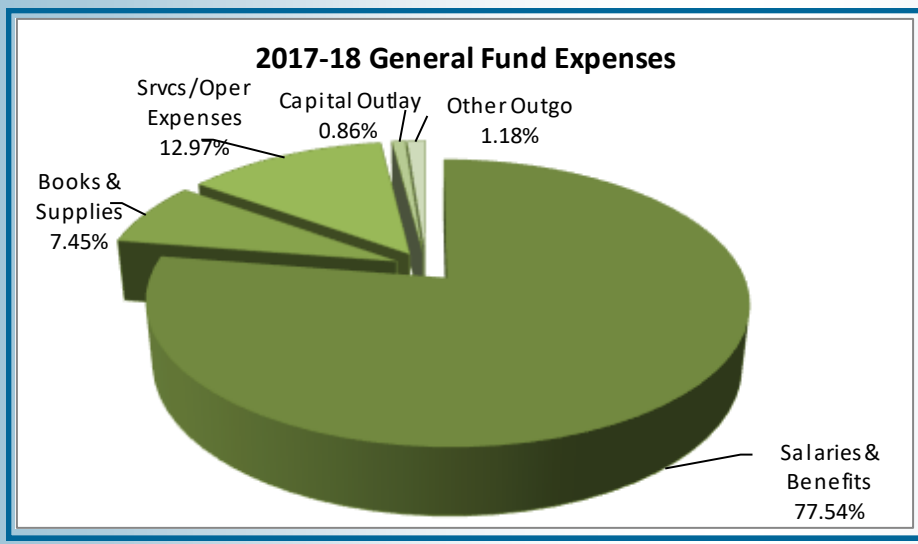
Expenditures

Expenditures in the general fund for the year ending June 30, 2018 totaled \$274.8 million. In total, combined general fund expenditures dropped by \$2.4 million from Estimated Actuals estimates. A final recalculation of the amount the district is required to report as payments to the state on behalf of district employees for STRS costs accounted for over \$1.0 million of the year end reduction to expenditures. The remaining drop in expenditures from previous estimates were related to the lower than anticipated year-end orders for instructional supplies and materials as well delays in completion of maintenance and energy projects.

Salaries and Benefits

2017-18 salary and benefits made up a total of 77.54% of total general fund expenditures. This is 1.29% more than 2016-17 when salaries and benefits comprised 76.25% of total expenditures. The increase in the percentage of total salary and benefit costs is related to negotiated salary increases for all employees as well as staffing growth.

Certificated salaries totaled \$117.0 million, classified salaries were \$40.0 million and employee benefits amounted to \$55.95 million. Salary and benefits costs increased overall by \$4.15 million compared to 2016-17.



Certificated Salaries	\$117,091,118	Classified Salaries	\$40,085,014
Employee Benefits	\$55,957,351	Books/Supplies	\$20,481,841
Services/Oper Exp	\$35,653,490	Capital Outlay	\$2,362,170
Other Outgo	\$3,234,909		



Books and Supplies, Services and Operating Expenses, and Capital Outlay



RVMS Flag Football League Champs 2017-18

General fund costs for books and supplies are reported at \$20.5 million, a \$5.4 million or 35.7% increase from the prior year. Increased costs over routine and on-going expenditures in the books and supplies area were related to the purchase of textbooks for new math and language arts adoptions.

2017-18 services and operating expenses amounted to \$35.6 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. The increased costs are

spread across various areas including agreements with other agencies for after school program services, professional development, routine maintenance repairs, and contracts for services.

Expenditures in this category saw a growth of \$2.8 million from the prior year. Growth was related to increases in utility rates, insurance premiums and student transportation charges.

Capital Outlay

Capital Outlay expenditures during 2017-18 in the general fund totaled \$2.3 million. Capital outlay expenditures included final construction costs for the Valle Vista PreSchool facilities, Prop 39 Clean Energy Jobs Act projects, CTE equipment and various equipment purchases by school sites and departments.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled just under \$4.0 million and include \$3.76 million in debt payments. Debt payments are primarily for Certificates of Participations (COPS) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$758,472 and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation Enterprise. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part



Alessandro, ASPIRE and Adult Ed Graduation 2017-18

of the year-end closing process,. The rate for 2017-18 was 5.39%, in 2018-19 it will be 6.34% and 5.88% for 2019-20. The calculation for determining the 2019-20 rate can be found on Form ICR in the SACS forms section of this report.

Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. \$5.86 million was transferred into the general fund from other funds during the 2017-18 year. The majority of the funds transferred in were from the Transportation Enterprise fund to cover the costs of transporting Hemet USD students in excess of the \$1.5 million the district receives from the state as an add-on to LCFF revenues for student transportation. Other transfers in come in from the Charter School Fund for special education services and from Fund 40 Reserve for Capital Outlay for capital equipment purchases.



Jacob Wiens Band

In 2017-18, transfers out to other funds from the general fund totaled \$3.0 million of which \$2.5 million was transferred to Deferred Maintenance in Fund 14. \$495,000 was transferred to Fund 40 for future capital equipment purchases and \$91,140 was transferred to the Cafeteria Fund to cover the cost of unpaid student meals. Federal school lunch funding regulations prohibit the using meal reimbursement revenue to cover any unpaid student meal costs.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2017-18, \$32.12 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is an increase of approximately 11.3% over the prior year contributions. Contribution increases are related to increases in salary and benefit costs in special education programs as well as growth in the necessary contribution to routine maintenance. A mandated contribution equivalent to 3% of total general fund expenditures for routine maintenance will be back in full effect by 2020-21. Until then, district's are required to phase-in the 3% contribution based on a schedule set forth by the state. For 2017-18, \$7.2 million was contributed to the district's routine maintenance account. This was equivalent to 2.6% of combined general fund expenditures and transfers out.

Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net decrease of \$8.3 million to the combined general fund's ending balance for the year ending June 30, 2018. Restricted program balances were decreased by \$1.30 million as one-time grant funds were spent down according to planned schedules. Unrestricted balances dropped by \$7.0 million. This decrease was also planned as the district rolled out salary increases and increased spending for LCAP initiatives. Expected growth in revenues in out years is expected to offset current year deficit spending. At the close of the 2017-18 budget year, the combined general

fund ending balance is reported at \$26.2 million.

The ending balance for the unrestricted portion of the general fund is reported at \$23.35 million and the restricted general fund ending balance at \$2.8 million. The unrestricted general fund balance includes \$13.9 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$9.45 million is committed for various future uses including instructional materials and services, health insurance premiums, pension rate increases, technology projects and LCAP related intervention supplies and services.

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 13,898,000
Intervention Supplies/Services (LCAP Initiatives)	3,442,773
E-Rate/IT Infrastructure Projects	375,000
STRS/PERS Rate Increases	3,049,970
H&W Premium Holding Accounts	830,170
Instructional Mtrls/Srvcs (Site carry over)	1,563,271
Stores & Revolving Cash	192,825
Total	\$ 23,352,00

The restricted general fund ending balance is made up of unspent balances in both on-going and one-time grants that are listed in the table below.

The combined general fund ending balance as of June 30, 2018 was comprised of \$29.2 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$6.2 million and cash due from other districts funds amounted to \$1.35 million. At year end, there was \$8.9 million in accounts payable and \$0.8 million due to other funds. \$1.1 million was reported as unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received.

Components of Restricted General Fund	
Ending Balance	
California Clean Energy Jobs Act (6230)	\$ 778,138
Lottery -Instructional Materials (6300)	384,441
Spec Ed Low Incidence Equipment (6501)	181,727
Spec Ed Mental Health Services (6512)	116,085
Learning Communities (7085)	87,148
College Readiness Blk Grant (7338)	271,490
Routine Restricted Maintenance (8150)	584,364
Redevelopment (9986)	413,363
Total	\$ 2,816,756



LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

The Local Control Accountability Plan is a three-year, district-level plan that is updated annually. The plan describes the school district's key goals for students as well as the specific actions (with expenditures) the district will take to achieve the goals and the means (metrics) used to measure progress.

The LCAP addresses how the district will meet the specific needs of English learners, foster youth, and low-income students, as well as other low performing sub-groups. In addition, the LCAP must address the state of California's eight priority areas that include student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The district's spending plan aligns to these academic priorities.

The amount of the supplemental and concentration grants the district receives are calculated through the Minimum Proportionality Percentage formula or MPP. This calculation identifies funds that can be attributed to supplemental/ concentration funds annually until the LCFF is fully funded. It also establishes the annual increase or improvement in services the district must provide to the students that generate the supplemental and concentration funding. The MPP worksheet is included in the appendix section of this report.

At adopted budget, the estimated MPP for 2017-18 was 27.11% or \$42.86 million. The final year-end calculation shows the 2017-18 MPP rate increased just slightly to 27.16% and the MPP dollar amount adjusted to \$43.0 million. Schools have been advised that the most important factor in the MPP is the percentage of increased or improved services provided to targeted students rather than the dollar amount spent. The LCAP evaluation rubric requires district's to establish benchmarks and evaluate annual progress toward the identified goals.



Hemet Unified presented its 2017-18 LCAP for a public hearing and approval in June 2017. The plan was about 15% larger in scope and cost over the prior year's plan. It included 50 items totaling over \$46.4 million dollars in projected costs. This was later revised downward to \$45.57 million primarily due to a smaller balance being available in the Educator Effective grant than originally estimated for the 2017-18 year.

Hemet USD's 2017-18 LCAP included many pre-existing initiatives that were expanded in 2017-18 along with some new programs. Included in the district's 2017-18 LCAP were expanded instructional time, smaller class sizes and increased support of 9th graders through the Building Assets Reducing Risks (BARR) program. Other initiatives in the LCAP focused on science, reading and math interventions, as well as counseling and digital instruction integration. There were programs in the plan that addressed increased student and parent engagement and support for at-risk students. The costs for most of the

initiatives were supported by the supplemental and concentration grant components of the LCFF. The Educator Effectiveness grant and Title I also provided funding to support some of the LCAP initiatives.

Budget plans were developed for each LCAP item during the 2017-18 budget development process. At year end, in some instances, costs exceeded budgeted estimates and in other cases, expenditures were less than expected. A complete list of LCAP items is included in the appendix of this report and includes the budgeted allocation for each along with the year-end final expenditure amount. Of the \$45.57 million budgeted at year-end for LCAP initiatives, a total of \$44.7 million was spent, leaving about \$866,000 unspent. This amount will be added to prior year LCAP unspent balances and held in committed reserves in the general fund's ending balance for future use.



2017-18 Super Kids Bowl



Charter School Special Revenue Fund (09)

With the closure of the College Prep charter high school at the end of the 2016-17 school year, it left only Western Center Academy (WCA) operating as a dependent charter school in 2017-18. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12.

Expenses and revenues for Hemet Unified's charter school are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

Enrollment and ADA

Official CALPADS data for October 2017 shows WCA with an enrollment of 671. The number of students attending WCA grew by more than 8.5% over the prior year.

LCFF calculations for WCA are based on the charter school's P-2 ADA along with its UPP. The P-2 ADA for Hemet USD's charter students was reported at 647. The UPP or percentage of low income, English learners, foster youth and homeless students attending Western Center was 34.58% which was below the 55% mark that would qualify a district or charter school to receive LCFF supplemental funding.

Revenues and Other Sources

Charter revenues and other sources for 2017-18 totaled \$6.76 million. \$5.27 million was received from LCFF sources. Of the LCFF revenue, \$321,442 could be attributed to the supplemental grant. WCA received a small reimbursement for AP test exams under the federal revenue category in 2017-18. There was \$1.0 million recorded in the other state revenue category. Revenue in this category was received for lottery, mandated cost block grant, special education and STRS on-behalf payments. WCA also received \$503,250 in the state revenue category for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$485,869 in local revenue during the 2017-18 year. Local revenues were received for Special Education, donations, and interest earnings.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$6.74 million. Included in the total expenses reported for the charter school is \$194,795 in employee benefit costs for payments made to CalSTRS by the state on behalf of charter employees and a transfer out of \$379,416 in special education revenues to the district's restricted general fund special education accounts to cover the cost of serving charter special education students.

Fund Balance and Cash

The fund balance in the Charter Special



Western Center Academy



Revenue fund for the year ending June 30, 2018 was \$1.67 million and included \$61,944 in restricted program balances. The charter fund had a positive cash balance of \$2.0 million as of June 30, 2018.

Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Western Center's LCAP for 2017-18 was limited in nature due to the school's low UPP. Because the school receives only supplemental funding it cannot as easily provide school wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA's plan in 2017-18 was approximately \$260,000.



WCA Students at Solar Cup 2018





Elementary Honor Roll 2017-18



Dartmouth ASB

Other District Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receive pass-through block grant funding to operate local Adult Education programs from the MSJC Consortium. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$808,018 in expenses for the year ending June 30, 2018. Revenues and transfers in amounted to \$774,745. The fund started the year with a beginning balance of \$33,274 and ended the 2017-18 year with no reserves in the ending balance

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2017-18, Fund 12 expenses totaled \$2,316,438 and revenues were \$2,397,355. At year end, \$89,572 remained in a reserve for the PreSchool program.

Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. A loan of \$250,000 was outstanding as of June 30th.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. The district transitioned away from the use of a local bank account for many of the Cafeteria Fund's financial transactions during 2017-18 and processed the majority of transactions through the county treasury and the district's financial system, Galaxy. At year-end some reconciliation of balances between the local bank account and the county treasury funds remains to be finalized.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. The district also received nearly \$80,053 in a federal Fresh Fruit and Vegetable grant again in 2017-18 and \$24,839 for an equipment grant. Total revenue and transfers in recorded in Fund 13 for was \$13,355,484 and expenses amounted to \$13,104,859. The Cafeteria Fund added \$610,625 to its ending balance during 2017-18, bringing it to \$4,053,648 as of June 30, 2018.



Hemet Preschool Office

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property. Hemet USD allocated \$2.5 million for deferred maintenance in 2017-18. The fund also earned \$8,346 in interest and miscellaneous revenue. Deferred maintenance expenditures totaled \$2,515,525 as of June 30th. The district started the 2017-18 year with \$396,408 in the beginning balance in Fund 14. With expenses exceeding revenues by \$7,179 in 2017-18, the fund ended the year with an ending balance in the amount of \$389,228. At year-end there were many large deferred maintenance projects in progress, including the turf projects at West Valley High School and security cameras at Aspire. The final payments for those projects will be captured in the 2018-19 budget year when they are completed.

Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. There was no financial activity in this fund in 2017-18 and it had no ending balance reserves.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a balance of \$4,848,373 at the beginning of the 2017-18 year. Interest earnings added \$66,660 to the balance in this account, bringing the year-end fund balance to \$4,914,043. The district's post employment benefits liability has been estimated at \$31.47 million based on a July 1, 2017 actuarial report. Because the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding the \$31.47 million liability.



Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. Fund 21 began the year with a beginning balance of \$1,160,496 which came from the remaining proceeds of general obligations bonds re-authorized by voters under the 2012 and issued in May 2015. Revenue in the form of interest earnings for 2017-18 amounted to \$2,587 in Fund 21. Total available revenue totaling \$1,163,083 was fully utilized in 2017-18 for final construction costs for Hemet Elementary.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million in developer fees. With building starts picking up in the area, developer fees payments grew by about

\$400,000 over the prior year. Together with interest earnings, total revenue for 2017-18 in Fund 25 amounted to \$2,078,598. Expenses in this account totaled \$4,71,970. The fund ended the year with a balance of \$5.6 million. The funds in this account can be used for site acquisition and school construction costs in the areas from which the developer fees are received.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district received \$78,694 in Fund 35 in interest earnings. There were \$1.73 million in expenditures for security and other projects Fund 35 ended the year with \$4.1 million in its ending balance.

Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$9,073 in interest in 2017-18. In addition to interest earnings, \$495,000 was transferred into the fund. The funds in Fund 40 are dedicated for capital equipment purchases. A total of \$834,737 was transferred out of Fund 40 to the general fund to cover a portion of the final construction costs of the Valle Vista PreSchool project, school site furniture replacements and various other capital equipment needs. The ending balance in Fund 40 as of June 30, 2018 was \$458,744.



Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

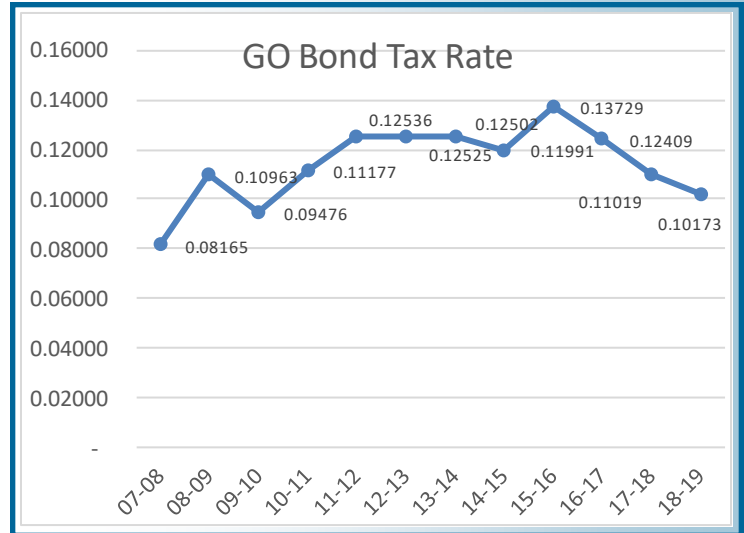
Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 and Measure U bonds approved by voters in 2012 are also processed through this fund, along with bond reauthorization funds approved in 2014.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2017-18 totaled \$12.31 million. Bond principal and interest payments were \$12.13 million. The balance in Fund 51 at the close of the 2017-18 fiscal year grew by \$180,407 to \$14.7 million. The rate set for tax collections for 2017-18 was 0.11019. The rate will decrease to 0.10173 for the 2018-19 year.



Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 -Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker’s compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.



Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA’s policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2017-18 totaled \$24.7 million. Expenses amounted to \$28.1 million. A transfer of \$4.0 million was made back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. In addition, Fund 63 provided another \$602,00 to the district’s general fund for administration, oversight and support costs associated with transportation operations.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$23.5 million for its share of PERS pension liabilities, \$1.28 million for OPEB liabilities and another \$214,882 for unused vacation or compensated absences. Due to the large impact of the pension liabilities on the funds net position at year end, the full value of capital assets or net position cannot be accurately reported. The pension liabilities offset approximately \$20.0 million in capital assets in the form of buses and other vehicles. After reporting all required liabilities, the fund showed an ending balance of \$535,886. The fund had \$5.2 million in cash at the close of the fiscal year and another \$7.5 million in accounts receivable of which \$4.9 million had been collected by August 10, 2018. No temporary loans were required to cover short-term cash needs during 2017-18.



Expenses and revenues for transportation of Hemet USD's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments.



Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds its Post Employment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment benefits in Fund 68, a sub-

-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2017-18 totaled \$1.5 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$1,956,013 as of June 30, 2018, are charged to this account. Adjustments to the Incurred But Not Reported (IBNR) liability transactions in this fund added another \$744,480 to the total reported expenditures, bringing them to \$2,700,493 at year end. The ending balance in the worker's compensation account as of June 30, 2018 is \$3.5 million. Another \$8.27 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study dated August 3, 2018 with an effective date of June 30, 2018. The actuarial study was conducted by Bay Actuarial. The cash balance in this account at year-end was \$11.3 million. A \$250,000 cash loan to Fund 12—Child Development Fund was outstanding at year end.

Self Insurance Fund 68– OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$4.8 million in Fund 20. The district's annual required contribution (ARC) is assumed to be \$2.1 million.

Expenses in Fund 68 for 2017-18 totaled \$488,584. Interest earnings and district contributions totaled \$343,230. The ending balance in this account on June 30, 2018 was \$55,100.

Combined Self Insurance Funds 67 & 68– Total 2017-18 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$1.85 million. Expenses and transfers out totaled \$3.2 million net of the IBNR adjustment. The ending balance for the two funds combined was \$4.9 million. After accounting for IBNR reserves and loans out to other funds, the cash balance attributed to the fund was \$11,359,100 on June 30, 2018.





Staff Welcome Back Breakfast—August 2017



Academic Decathlon Competition



Appendix

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LCAP Year-End Budget Update	A-10

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**Unrestricted General Fund Summary
2017-18 Unaudited Actuals**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Estimated Actuals (June)	2017-18 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ 195,739,591	\$ 202,930,091	\$ 202,685,982	\$ 203,300,977	\$ 204,178,597	\$ 203,876,640
Federal Revenue	672,363	370,500	618,385	618,385	890,302	821,506
State Revenue	8,875,245	3,813,006	7,473,034	7,473,034	7,473,034	7,750,623
Local Revenue	2,842,883	2,602,549	2,393,049	2,843,049	2,736,976	3,015,207
Total Revenues	\$ 208,130,082	\$ 209,716,146	\$ 213,170,450	\$ 214,235,445	\$ 215,278,909	\$ 215,463,976
Expenditures						
Certificated Salaries	89,315,151	92,776,797	92,404,864	92,671,648	92,753,738	92,578,526
Classified Salaries	23,496,861	25,764,590	26,321,991	26,230,765	25,283,153	26,152,845
Employee Benefits	33,221,866	35,800,994	35,616,663	35,288,331	35,096,378	35,019,747
Books and Supplies	10,419,005	14,443,843	14,470,284	13,162,061	16,260,414	15,858,920
Services & Operating Exp	23,680,002	23,094,811	24,061,313	25,008,833	25,991,980	25,469,635
Capital Outlay	2,117,696	369,229	1,851,487	2,157,106	1,894,161	2,075,529
Indirect Costs/Debt Srvc	(2,309,396)	(2,078,370)	(2,133,662)	(2,215,795)	(1,996,336)	(1,875,659)
	\$ -	\$ -				
Total Expenditures	\$ 179,941,185	\$ 190,171,894	\$ 192,592,940	\$ 192,302,949	\$ 195,283,488	\$ 195,279,543
Excess (Deficiency)	\$ 28,188,897	\$ 19,544,252	\$ 20,577,510	\$ 21,932,496	\$ 19,995,421	\$ 20,184,433
Other Financing Sources (Uses)						
Transfers In/Other Sources	4,365,523	3,954,773	4,189,148	4,189,148	5,012,629	5,499,092
Transfers Out/Other Uses	1,959,625	495,000	495,000	495,000	632,946	586,140
Contributions	(28,850,212)	(32,778,554)	(32,757,109)	(32,757,109)	(32,042,693)	(32,125,810)
Total Other Sources (Uses)	\$ (26,444,314)	\$ (29,318,781)	\$ (29,062,961)	\$ (29,062,961)	\$ (27,663,010)	\$ (27,212,858)
Net Increase (Decrease)	\$ 1,744,583	\$ (9,774,529)	\$ (8,485,451)	\$ (7,130,465)	\$ (7,667,589)	\$ (7,028,425)
Beginning Fund Balance	\$ 28,635,851	\$ 30,855,917	\$ 30,380,435	\$ 30,380,435	\$ 30,380,435	\$ 30,380,435
Ending Fund Balance	\$ 30,380,434	\$ 21,081,388	\$ 21,894,984	\$ 23,249,970	\$ 22,712,846	\$ 23,352,010
Stores	207,286	245,788	245,788	245,788	245,788	167,825
Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	13,015,000	13,415,000	13,730,800	13,829,000	14,018,600	13,898,000
Committed Balances	17,133,148	7,395,600	7,893,396	9,150,182	8,423,458	9,261,185
Assigned Balances	-	-	-	-	-	-
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2017-18 Unaudited Actuals**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Estimated Actuals (June)	2017-18 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	17,308,486	15,764,774	17,663,508	17,980,528	17,964,410	17,492,696
State Revenue	15,552,177	13,617,193	15,836,936	16,774,664	17,940,987	17,133,585
Local Revenue	13,940,146	13,523,419	13,573,419	13,773,419	13,684,350	13,664,809
Total Revenues	\$ 46,800,809	\$ 42,905,386	\$ 47,073,863	\$ 48,528,611	\$ 49,589,747	\$ 48,291,090
Expenditures						
Certificated Salaries	20,972,265	23,739,115	24,041,109	24,527,329	24,755,856	24,512,592
Classified Salaries	12,989,885	14,796,078	14,813,709	14,590,248	13,782,890	13,932,169
Employee Benefits	18,571,617	21,224,194	21,282,461	21,575,559	22,088,169	20,937,604
Books and Supplies	4,698,843	3,586,269	5,625,307	4,488,666	4,869,443	4,622,921
Services & Operating Exp	9,153,345	7,018,587	8,536,975	10,958,481	10,937,055	10,183,855
Capital Outlay	4,409,884	808,715	310,735	345,874	347,360	286,641
Indirect Costs/Debt Srvc	5,554,515	4,976,364	5,117,359	5,293,715	5,274,092	5,110,567
Total Expenditures	\$ 76,350,354	\$ 76,149,322	\$ 79,727,655	\$ 81,779,872	\$ 82,054,865	\$ 79,586,349
Excess (Deficiency)	\$ (29,549,545)	\$ (33,243,936)	\$ (32,653,792)	\$ (33,251,261)	\$ (32,465,118)	\$ (31,295,259)
Other Financing Sources (Uses)						
Transfers In/Other Sources	339,025	343,512	344,195	344,195	353,107	361,754
Transfers Out/Other Uses	2,000,000	1,500,000	1,800,000	2,000,000	2,400,372	2,500,000
Contributions	28,850,212	32,778,554	32,757,109	32,757,109	32,042,693	32,125,810
Total Other Sources (Uses)	\$ 27,189,237	\$ 31,622,066	\$ 31,301,304	\$ 31,101,304	\$ 29,995,428	\$ 29,987,564
Net Increase (Decrease)	\$ (2,360,308)	\$ (1,621,870)	\$ (1,352,488)	\$ (2,149,957)	\$ (2,469,690)	\$ (1,307,695)
Beginning Fund Balance	\$ 6,484,760	\$ 3,684,506	\$ 4,124,451	\$ 4,124,451	\$ 4,124,453	\$ 4,124,451
Ending Fund Balance	\$ 4,124,452	\$ 2,062,636	\$ 2,771,963	\$ 1,974,494	\$ 1,654,763	\$ 2,816,756
Stores	-	-	-	-	-	-
Revolving Cash	-	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	-	-	-	-	-	-
Restricted Balances	4,124,452	2,062,636	2,771,963	1,974,494	1,654,763	2,816,756
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2017-18 Unaudited Actuals**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Estimated Actuals (June)	2017-18 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ 195,739,591	\$ 202,930,091	\$ 202,685,982	\$ 203,300,977	\$ 204,178,597	\$ 203,876,640
Federal Revenue	17,980,849	16,135,274	18,281,893	18,598,913	18,854,712	18,314,202
State Revenue	24,427,422	17,430,199	23,309,970	24,247,698	25,414,021	24,884,208
Local Revenue	16,783,029	16,125,968	15,966,468	16,616,468	16,421,326	16,680,016
Total Revenues	\$ 254,930,891	\$ 252,621,532	\$ 260,244,313	\$ 262,764,056	\$ 264,868,656	\$ 263,755,066
Expenditures						
Certificated Salaries	\$ 110,287,416	\$ 116,515,912	\$ 116,445,973	\$ 117,198,977	\$ 117,509,594	\$ 117,091,118
Classified Salaries	36,486,746	40,560,668	41,135,700	40,821,013	39,066,043	40,085,014
Employee Benefits	51,793,483	57,025,188	56,899,124	56,863,890	57,184,547	55,957,351
Books and Supplies	15,117,848	18,030,112	20,095,591	17,650,727	21,129,857	20,481,841
Services & Operating Exp	32,833,347	30,113,398	32,598,288	35,967,314	36,929,035	35,653,490
Capital Outlay	6,527,580	1,177,944	2,162,222	2,502,980	2,241,521	2,362,170
Indirect Costs/Debt Srvc	3,245,119	2,897,994	2,983,697	3,077,920	3,277,756	3,234,908
Total Expenditures	\$ 256,291,539	\$ 266,321,216	\$ 272,320,595	\$ 274,082,821	\$ 277,338,353	\$ 274,865,892
Excess (Deficiency)	\$ (1,360,648)	\$ (13,699,684)	\$ (12,076,282)	\$ (11,318,765)	\$ (12,469,697)	\$ (11,110,826)
Other Financing Sources (Uses)						
Transfers In/Other Sources	\$ 4,704,548	\$ 4,298,285	\$ 4,533,343	\$ 4,533,343	\$ 5,365,736	\$ 5,860,846
Transfers Out/Other Uses	3,959,625	1,995,000	2,295,000	2,495,000	3,033,318	3,086,140
Contributions	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 744,923	\$ 2,303,285	\$ 2,238,343	\$ 2,038,343	\$ 2,332,418	\$ 2,774,706
Net Increase (Decrease)	\$ (615,725)	\$ (11,396,399)	\$ (9,837,939)	\$ (9,280,422)	\$ (10,137,279)	\$ (8,336,120)
Beginning Fund Balance	\$ 35,120,611	\$ 34,540,423	\$ 34,504,886	\$ 34,504,886	\$ 34,504,888	\$ 34,504,886
Ending Fund Balance	\$ 34,504,886	\$ 23,144,024	\$ 24,666,947	\$ 25,224,464	\$ 24,367,609	\$ 26,168,766
Stores	\$ 207,286	\$ 245,788	\$ 245,788	\$ 245,788	\$ 245,788	\$ 167,825
Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	13,015,000	13,415,000	13,730,800	13,829,000	14,018,600	13,898,000
Committed	17,133,148	7,395,600	7,893,396	9,150,182	8,423,458	9,261,185
Assigned	-	-	-	-	-	-
Restricted	4,124,452	2,062,636	2,771,963	1,974,494	1,654,763	2,816,756
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2017-18 Unaudited Actuals**

	Unrestricted	Restricted	Combined
Revenues			
Revenue Limit Sources	\$ 203,876,640	\$ -	\$ 203,876,640
Federal Revenue	821,506	17,492,696	18,314,202
State Revenue	7,750,623	17,133,585	24,884,208
Local Revenue	3,015,207	13,664,809	16,680,016
Total Revenues	\$ 215,463,976	\$ 48,291,090	\$ 263,755,066
Expenditures			
Certificated Salaries	\$ 92,578,526	\$ 24,512,592	\$ 117,091,118
Classified Salaries	26,152,845	13,932,169	40,085,014
Employee Benefits	35,019,747	20,937,604	55,957,351
Books and Supplies	15,858,920	4,622,921	20,481,841
Services & Operating Exp	25,469,635	10,183,855	35,653,490
Capital Outlay	2,075,529	286,641	2,362,170
Indirect Costs/Debt Srvc	(1,875,659)	5,110,567	3,234,908
Total Expenditures	\$ 195,279,543	\$ 79,586,349	\$ 274,865,892
Excess (Deficiency)	\$ 20,184,433	\$ (31,295,259)	\$ (11,110,826)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 5,499,092	\$ 361,754	\$ 5,860,846
Transfers Out/Other Uses	586,140	2,500,000	3,086,140
Contributions	(32,125,810)	32,125,810	-
Total Other Sources (Uses)	\$ (27,212,858)	\$ 29,987,564	\$ 2,774,706
Net Increase (Decrease)	\$ (7,028,425)	\$ (1,307,695)	\$ (8,336,120)
Beginning Fund Balance	\$ 30,380,435	\$ 4,124,451	\$ 34,504,886
Ending Fund Balance	\$ 23,352,010	\$ 2,816,756	\$ 26,168,766
Stores	\$ 167,825	\$ -	\$ 167,825
Revolving Cash	25,000	-	25,000
PrePaid Expenses	-	-	-
5% Reserve	13,898,000	-	13,898,000
Committed	9,261,185	-	9,261,185
Assigned	-	-	-
Restricted	-	2,816,756	2,816,756
Available for Board Designation	\$ -	\$ -	\$ -

**2017-18 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
Revenues:								
Revenue Limit Sources	\$ 203,876,640.26	\$ 5,270,378.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,147,018.26
Federal Revenues	18,314,201.59	106.48	-	28,509.80	11,853,139.56	-	-	30,195,957.43
Other State Revenues	24,884,208.05	1,010,424.44	752,992.50	2,348,541.27	831,308.21	-	-	29,827,474.47
Other Local Revenues	16,680,016.26	485,868.97	21,752.11	20,304.31	939,895.94	8,345.81	65,669.65	18,156,183.40
Total Revenues	\$ 263,755,066.16	\$ 6,766,777.89	\$ 774,744.61	\$ 2,397,355.38	\$ 13,624,343.71	\$ 8,345.81	\$ 65,669.65	\$ 287,326,633.56
Expenditures:								
Certificated Salaries	\$ 117,091,117.79	\$ 2,581,842.98	\$ 292,612.35	\$ 761,913.29	\$ -	\$ -	\$ -	\$ 120,727,486.41
Classified Salaries	40,085,014.62	379,274.78	169,812.36	598,938.09	4,793,144.87	-	-	46,026,184.72
Employee Benefits	55,957,350.72	994,489.53	135,200.13	495,601.47	1,779,916.85	-	-	59,362,558.70
Books and Supplies	20,481,841.13	532,208.58	46,057.27	254,341.06	5,202,783.01	545,565.83	-	27,062,796.88
Services, Other Operating Expenses	35,653,489.64	1,870,423.95	124,784.75	27,265.07	675,647.91	1,115,341.14	-	39,466,952.46
Capital Outlay	2,362,169.90	-	-	67,189.62	48,370.20	854,618.13	-	3,332,347.85
Other Outgo	3,993,381.16	-	-	-	-	-	-	3,993,381.16
Indirect and Support Costs	(758,472.66)	2,736.28	39,551.37	111,188.98	604,996.03	-	-	-
Total Expenditures	\$ 274,865,892.30	\$ 6,360,976.10	\$ 808,018.23	\$ 2,316,437.58	\$ 13,104,858.87	\$ 2,515,525.10	\$ -	\$ 299,971,708.18
Excess (Deficiency)	\$ (11,110,826.14)	\$ 405,801.79	\$ (33,273.62)	\$ 80,917.80	\$ 519,484.84	\$ (2,507,179.29)	\$ 65,669.65	\$ (12,645,074.62)
Other Financing Sources/Uses								
Interfund Transfers In	\$ 5,860,845.63	\$ -	\$ -	\$ -	\$ 91,140.28	\$ 2,500,000.00	\$ -	\$ 8,451,985.91
Interfund Transfers Out	3,086,140.28	379,415.88	-	-	-	-	-	3,465,556.16
Other Sources (Uses)	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,774,705.35	\$ (379,415.88)	\$ -	\$ -	\$ 91,140.28	\$ 2,500,000.00	\$ -	\$ 4,986,429.75
Net Increase (Decrease)	\$ (8,336,120.79)	\$ 26,385.91	\$ (33,273.62)	\$ 80,917.80	\$ 610,625.12	\$ (7,179.29)	\$ 65,669.65	\$ (7,658,644.87)
Beginning Fund Balance	\$ 34,504,886.22	\$ 1,646,924.41	\$ 33,273.62	\$ 8,654.56	\$ 3,443,023.17	\$ 396,407.76	\$ 4,848,372.97	\$ 40,033,169.74
Ending Fund Balance	\$ 26,168,765.43	\$ 1,673,310.32	\$ -	\$ 89,572.36	\$ 4,053,648.29	\$ 389,228.47	\$ 4,914,042.62	\$ 32,374,524.87

**2017-18 Unaudited Actuals
All Funds Summary**

	Building Fund Bond Measures Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Capital Outlay Fund 40	Bond Redemption Fund 51	Other Enterprise Fund 63	Self Insurance Fund 67	Funds 21 - 67 Sub Total	All District Funds Total
Revenues:									
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,147,018.26
Federal Revenues								-	30,195,957.43
Other State Revenues					158,577.35	6,032.00		164,609.35	29,992,083.82
Other Local Revenues	2,586.98	2,078,598.19	78,693.57	9,072.78	12,158,933.49	24,726,541.40	1,852,499.89	40,972,595.95	59,128,779.35
Total Revenues	\$ 2,586.98	\$ 2,078,598.19	\$ 78,693.57	\$ 9,072.78	\$ 12,317,510.84	\$ 24,732,573.40	\$ 1,852,499.89	\$ 41,137,205.30	\$ 328,463,838.86
Expenditures:									
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.00	\$ 280.00	\$ 120,727,766.41
Classified Salaries						12,439,986.71		12,439,986.71	58,466,171.43
Employee Benefits						13,560,531.53	26.72	13,560,558.25	72,923,116.95
Books and Supplies	18,337.41	5,824.21	61,151.29			2,933,167.62	1,514.74	3,019,995.27	30,082,792.15
Services, Other Operating Expenses	702.55	150,962.21	401.78			(2,056,430.32)	3,198,255.68	1,293,891.90	40,760,844.36
Capital Outlay	1,144,043.19	315,183.79	1,669,205.38			1,282,295.00		4,410,727.36	7,743,075.21
Other Outgo					12,137,103.78			12,137,103.78	16,130,484.94
Indirect and Support Costs								-	-
Total Expenditures	\$ 1,163,083.15	\$ 471,970.21	\$ 1,730,758.45	\$ -	\$ 12,137,103.78	\$ 28,159,550.54	\$ 3,200,077.14	\$ 46,862,543.27	\$ 346,834,251.45
Excess (Deficiency)	\$ (1,160,496.17)	\$ 1,606,627.98	\$ (1,652,064.88)	\$ 9,072.78	\$ 180,407.06	\$ (3,426,977.14)	\$ (1,347,577.25)	\$ (5,725,337.97)	\$ (18,370,412.59)
Other Financing Sources/Uses									
Interfund Transfers In	\$ -	\$ -	\$ -	\$ 495,000.00	\$ -	\$ -	\$ -	\$ 495,000.00	\$ 8,946,985.91
Interfund Transfers Out				834,736.75		4,646,693.00		5,481,429.75	8,946,985.91
Other Sources (Uses)								-	-
Contributions								-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ (339,736.75)	\$ -	\$ (4,646,693.00)	\$ -	\$ (4,986,429.75)	\$ -
Net Increase (Decrease)	\$ (1,160,496.17)	\$ 1,606,627.98	\$ (1,652,064.88)	\$ (330,663.97)	\$ 180,407.06	\$ (8,073,670.14)	\$ (1,347,577.25)	\$ (10,711,767.72)	\$ (18,370,412.59)
Beginning Fund Balance	\$ 1,160,496.17	\$ 4,016,484.62	\$ 5,810,185.02	\$ 789,407.66	\$ 14,567,553.93	\$ 8,609,556.01	\$ 4,907,871.25	\$ 44,709,927.63	\$ 84,743,097.37
Ending Fund Balance	\$ -	\$ 5,623,112.60	\$ 4,158,120.14	\$ 458,743.69	\$ 14,747,960.99	\$ 535,885.87	\$ 3,560,294.00	\$ 33,998,159.91	\$ 66,372,684.78

Hemet Unified (67082) - 2018-19 Budget 45 Day Revise	43290										v19.2b							
LOCAL CONTROL FUNDING FORMULA	2017-18						2018-19						2019-20					
CALCULATE LCFF TARGET																		
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation 82.38% 82.38%			3 yr average			COLA & Augmentation 82.74% 82.74%			3 yr average			COLA & Augmentation 83.26% 83.26%		
				1.560%						3.700%						2.570%		
				2017-18						2018-19						2019-20		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,049.60	7,193	748	1,308	1,087	62,531,582	6,049.82	7,459	776	1,363	1,142	64,974,597	6,100.00	7,651	796	1,407	1,194	67,387,649
Grades 4-6	4,612.10	7,301		1,203	1,000	43,830,722	4,653.50	7,571		1,253	1,050	45,948,411	4,663.50	7,766		1,293	1,097	47,364,978
Grades 7-8	3,029.78	7,518		1,239	1,029	29,649,063	3,078.50	7,796		1,290	1,081	31,300,302	3,085.50	7,996		1,331	1,130	32,266,088
Grades 9-12	6,376.83	8,712	227	1,473	1,224	74,197,853	6,463.50	9,034	235	1,534	1,286	78,133,661	6,478.50	9,266	241	1,583	1,343	80,550,072
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	20,068.31	155,520,544	5,972,641	26,607,617	22,108,418	210,209,220	20,245.32	162,748,501	6,213,584	27,959,846	23,435,041	220,356,972	20,327.50	167,589,280	6,416,919	28,975,512	24,587,076	227,568,787
Targeted Instructional Improvement Block Grant						375,152						375,152						375,152
Home-to-School Transportation						1,540,216						1,540,216						1,540,216
Small School District Bus Replacement Program						-						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						212,124,588						222,272,340						229,484,155
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4						100%
CALCULATE LCFF FLOOR																		
				12-13	17-18					12-13	18-19					12-13	19-20	
				Rate	ADA					Rate	ADA					Rate	ADA	
Current year Funded ADA times Base per ADA				5,329.96	20,068.31	106,963,290				5,329.96	20,245.32	107,906,746				5,329.96	20,327.50	108,344,762
Current year Funded ADA times Other RL per ADA				49.72	20,068.31	997,796				49.72	20,245.32	1,006,597				49.72	20,327.50	1,010,683
Necessary Small School Allowance at 12-13 rates				-	-	-				-	-	-				-	-	-
2012-13 Categoricals				-	-	15,649,248				-	-	15,649,248				-	-	15,649,248
Floor Adjustments				-	-	-				-	-	-				-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-				-	-	-
Less Fair Share Reduction				-	-	-				-	-	-				-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,665.97	20,068.31	73,569,822				\$ 3,985.93	20,245.32	80,696,428				\$ 4,826.29	20,327.50	98,106,410
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						197,180,156						205,259,019						223,111,103
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
LOCAL CONTROL FUNDING FORMULA TARGET						212,124,588						222,272,340						229,484,155
LOCAL CONTROL FUNDING FORMULA FLOOR						197,180,156						205,259,019						223,111,103
LCFF Need (LCFF Target less LCFF Floor, if positive)						14,944,432						17,013,321						-
Current Year Gap Funding						42.97%						100.00%						100.00%
ECONOMIC RECOVERY PAYMENT						-						-						-
Miscellaneous Adjustments						-						-						-
LCFF Entitlement before Minimum State Aid provision						203,601,247						222,272,340						229,484,155
CALCULATE STATE AID																		
Transition Entitlement						203,601,247						222,272,340						229,484,155
Local Revenue (including RDA)						(31,061,537)						(27,561,491)						(27,569,746)
Gross State Aid						172,539,710						194,710,849						201,914,409
CALCULATE MINIMUM STATE AID				12-13 Rate	17-18 ADA	N/A				12-13 Rate	18-19 ADA	N/A				12-13 Rate	19-20 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,379.69	20,068.31	107,961,287				5,379.69	20,245.32	108,913,546				5,379.69	20,327.50	109,355,648
2012-13 NSS Allowance (deficit)				-	-	-				-	-	-				-	-	-
Minimum State Aid Adjustments				-	-	-				-	-	-				-	-	-
Less Current Year Property Taxes/In Lieu				-	-	(31,061,537)				-	-	(27,561,491)				-	-	(27,569,746)
Subtotal State Aid for Historical RL/Charter General BG				-	-	76,899,750				-	-	81,352,055				-	-	81,785,902
Categorical funding from 2012-13				-	-	15,649,248				-	-	15,649,248				-	-	15,649,248
Charter Categorical Block Grant adjusted for ADA				-	-	-				-	-	-				-	-	-
Minimum State Aid Guarantee				-	-	92,548,998				-	-	97,001,303				-	-	97,435,150
CHARTER SCHOOL MINIMUM STATE AID OFFSET				-	-	-				-	-	-				-	-	-
Local Control Funding Formula Floor plus Funded Gap				-	-	-				-	-	-				-	-	-
Minimum State Aid plus Property Taxes including RDA				-	-	-				-	-	-				-	-	-
Offset				-	-	-				-	-	-				-	-	-
Minimum State Aid Prior to Offset				-	-	-				-	-	-				-	-	-
Total Minimum State Aid with Offset				-	-	-				-	-	-				-	-	-
TOTAL STATE AID						172,539,710						194,710,849						201,914,409
Additional State Aid (Additional SA)						-						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						203,601,247						222,272,340						229,484,155
CHANGE OVER PRIOR YEAR				3.88%	7,599,147					9.17%	18,671,093					3.24%	7,211,815	
LCFF Entitlement PER ADA				10,145						10,979						11,289		
PER ADA CHANGE OVER PRIOR YEAR				3.19%	314					8.22%	834					2.82%	310	
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES																		
				Increase	2017-18					Increase	2018-19					Increase	2019-20	
State Aid				3.53%	5,880,171	172,539,710				12.85%	22,171,139	194,710,849				3.70%	7,203,560	201,914,409
Property Taxes net of in-lieu				5.86%	1,718,976	31,061,537				-11.27%	(3,500,046)	27,561,491				0.03%	8,255	27,569,746
Charter in-Lieu Taxes				0.00%	-	-				0.00%	-	-				0.00%	-	-
LCFF pre COE, Choice, Supp				3.88%	7,599,147	203,601,247				9.17%	18,671,093	222,272,340				3.24%	7,211,815	229,484,155

Hemet Unified (67082) - 2018-19 Budget 45 Day Revise	43290	v19.2b				
LOCAL CONTROL FUNDING FORMULA	2020-21					2021-22
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation 83.26% 83.26%		2.670%	3.420%
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,114.00	7,855	817	1,444	1,225	69,341,412
Grades 4-6	4,674.50	7,973		1,328	1,127	48,742,175
Grades 7-8	3,093.50	8,209		1,367	1,160	33,211,489
Grades 9-12	6,493.50	9,513	247	1,625	1,379	82,885,133
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	20,375.50	172,462,467	6,599,032	29,817,321	25,301,390	234,180,210
Targeted Instructional Improvement Block Grant						375,152
Home-to-School Transportation						1,540,216
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						236,095,578
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT	100%					-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	20-21 ADA	108,600,600
Current year Funded ADA times Other RL per ADA				5,329.96	20,375.50	1,013,070
Necessary Small School Allowance at 12-13 rates				49.72	20,375.50	-
2012-13 Categoricals						15,649,248
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 4,826.29	20,375.50	98,338,072
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						223,600,990
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR						2021-22
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding	100.00%					-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						236,095,578
CALCULATE STATE AID						
Transition Entitlement						236,095,578
Local Revenue (including RDA)						(27,572,675)
Gross State Aid						208,522,903
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	20-21 ADA				N/A
2012-13 NSS Allowance (deficit)	5,379.69	20,375.50				109,613,874
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(27,572,675)
Subtotal State Aid for Historical RL/Charter General BG						82,041,199
Categorical funding from 2012-13						15,649,248
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						97,690,447
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						208,522,903
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						236,095,578
CHANGE OVER PRIOR YEAR	2.88%	6,611,423				11,587
LCFF Entitlement PER ADA						11,587
PER ADA CHANGE OVER PRIOR YEAR	2.64%	298				393
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid	Increase				2020-21	Increase
Property Taxes net of in-lieu	3.27%	6,608,494				2021-22
Charter in-Lieu Taxes	0.01%	2,929				217,095,695
LCFF pre COE, Choice, Supp	0.00%	-				27,575,534
	2.88%	6,611,423				-
	3.63%	8,575,651				244,671,229

Hemet Unified (67082) - 2018-19 Budget 45 Day Revise

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2017-18	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	48,716,035	51,394,887	53,562,588	55,118,711	57,137,152
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	38,839,938	44,703,317	51,394,887	53,562,588	55,118,711
3. Difference [1] less [2]	9,876,097	6,691,570	2,167,701	1,556,123	2,018,441
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	4,243,408	6,691,570	2,167,701	1,556,123	2,018,441
<i>GAP funding rate</i>	42.97%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>	43,083,346	51,394,887	53,562,588	55,118,711	57,137,152
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	158,602,533	168,962,085	174,006,199	179,061,499	185,618,709
<i>LCFF Phase-In Entitlement</i>	203,601,247	222,272,340	229,484,155	236,095,578	244,671,229
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	27.16%	30.42%	30.78%	30.78%	30.78%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year
if Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5*

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 43,083,346	\$ 51,394,887	\$ 53,562,588	\$ 55,118,711	\$ 57,137,152
Current year Percentage to Increase or Improve Services	27.16%	30.42%	30.78%	30.78%	30.78%

2017-18 LCAP Initiatives
Unaudited Actuals

Goal	Goal # 1 Graduation / College Career Ready	Adopted Budget Amt	Revised Budget (6/30)	Total Expenses	Under/ (Over) Budget	% Spent
1A-1	Project Lead The Way (HS Year 2)	1,191,739	846,739.00	904,308.17	(57,569.17)	106.80%
1A-2	Music	954,960	954,960.00	938,508.65	16,451.35	98.28%
1A-2	Tech Know Technology Intergration Project	921,808	921,808.00	844,990.53	76,817.47	91.67%
1A-5	STEAM Enrichment	274,025	274,025.00	250,624.45	23,400.55	91.46%
1A-6	Path Finder	123,600	123,600.00	119,057.56	4,542.44	96.32%
1B-1	CTE (RCOE MOU)	1,034,977	1,034,977.00	859,257.83	175,719.17	83.02%
1B-2	HS Summer School	410,269	410,269.00	684,692.27	(274,423.27)	166.89%
1B-3	Credit Recovery	420,954	420,954.00	393,654.87	27,299.13	93.51%
1B-4	Foreign Language Teachers	235,185	235,185.00	250,028.06	(14,843.06)	106.31%
1B-5	SAT/PSAT Tests	127,038	127,038.00	122,851.94	4,186.06	96.70%
1B-6	HS Pathways Specialist	79,575	79,575.00	82,039.25	(2,464.25)	103.10%
1B-7	CCGI - College/Career Planning Contract	57,550	57,550.00	40,208.12	17,341.88	69.87%
1B-8	CTE Summer Support	50,700	50,700.00	28,544.06	22,155.94	56.30%
1C-1	AVID	1,014,387	1,014,387.00	824,260.88	190,126.12	81.26%
Goal # 1 Graduation / College Career Ready		6,896,767.00	6,551,767.00	6,343,026.64	208,740.36	96.81%

Goal	Goal # 2 Student Achievement	Adopted Budget Amt	Revised Budget (6/30)	Total Expenses	Under/ (Over) Budget	% Spent
2A-1	NGSS/SS	1,190,100	1,190,100.00	1,090,640.20	99,459.80	91.64%
2A-2	Math PD/Differentiation & Curriculum	428,052	248,052.00	369,990.28	(121,938.28)	149.16%
2A-3	Implement CCSS Math and ELA	740,994	1,230,994.00	1,139,296.29	91,697.71	92.55%
2A-5	Keyboarding Programs	14,228	14,228.00	22,880.00	(8,652.00)	160.81%
2A-6	CTI New Tchr Support -(Educator Effectiveness Grant	298,254	292,563.00	292,562.78	0.22	100.00%
2A-7	Natl Institute for School Leadership (Ed Eff Grant)	525,574	199,167.00	199,166.86	0.14	100.00%
2A-8	Prof Development (2 addl work days)	1,620,423	1,620,423.00	1,620,423.00	0.00	100.00%
2B-1	Reading Intervention	1,927,655	1,927,656.00	1,967,879.94	(40,223.94)	102.09%
2B-2	Read 180 /System 44	561,600	401,600.00	286,314.20	115,285.80	71.29%
2B-3	Learning Reading Dynamics	68,500	68,500.00	75,220.18	(6,720.18)	109.81%
2B-4	Kinder Reading Materials		-	8,500.00	(8,500.00)	#DIV/0!
2C-1	English 3D	592,821	592,821.00	603,047.45	(10,226.45)	101.73%
2C-2	Imagine Learning	511,142	511,142.00	489,142.00	22,000.00	95.70%
2C-3	EL Site Leads	242,666	242,666.00	238,681.03	3,984.97	98.36%
Goal # 2 Student Achievement		8,722,009	8,539,912.00	8,403,744.21	136,167.79	98.41%

2017-18 LCAP Initiatives

Unaudited Actuals

Goal	Goal # 3 Attendance / Well-Rounded & Engaging Schools	Adopted Budget Amt	Revised Budget (6/30)	Total Expenses	Under/ (Over) Budget	% Spent
3A-1	Lower Class Size - All Grades -	8,496,626	8,496,626.00	8,496,626.00	-	100.00%
3A -2	Expand Instructional Time (12 min/day)	4,857,024	4,857,024.00	4,857,024.00	-	100.00%
3A -3a	Site Allocations - discretionary augmentation (res 000)	1,301,279	1,301,279.00	1,301,279.00	-	100.00%
3A- 3b	Site Allocations - supplemental (res 0707)	1,452,263	1,452,263.00	1,495,774.97	(43,511.97)	103.00%
3A-4	After School Athletics (MS/HS)	1,053,900	1,053,900.00	1,132,327.80	(78,427.80)	107.44%
3A-5	Expand School Day (0/7th Pd)	405,750	405,750.00	330,869.38	74,880.62	81.55%
3A-7	Late Bus -Hamilton HS & Cottonwood	82,000	82,000.00	92,439.71	(10,439.71)	112.73%
3A-8	SAFE Program at Harmony & Hemet ES	88,528	88,528.00	77,719.45	10,808.55	87.79%
3B-1	Counseling Services	2,202,982	2,397,982.00	2,132,758.47	265,223.53	88.94%
3B-2a	BARR	1,789,934	1,784,173.35	1,655,241.43	128,931.92	92.77%
3B-2b	BARR - WVHS Federal Grant	200,000	202,495.55	202,495.55	-	100.00%
3B-4	Options Support - CDS	1,592,226	1,596,122.44	1,683,329.20	(87,206.76)	105.46%
3B-3	Tier 2 Intervention Support	694,625	694,625.00	651,778.46	42,846.54	93.83%
3B-5	Pupil Services Intervention Team	397,452	397,452.00	371,173.05	26,278.95	93.39%
3B-6	PBIS	221,522	221,522.00	213,385.32	8,136.68	96.33%
3B-8	Health Services	61,860	61,860.00	62,761.69	(901.69)	101.46%
3B-7	PLUS - Peer Leadership	105,093	105,093.00	39,796.75	65,296.25	37.87%
3C-1	IT Support / Technology Upgrades	2,716,758	2,099,160.00	2,246,886.54	(147,726.54)	107.04%
3C-2	LCAP Admin & Coordination	807,310	807,310.00	788,987.79	18,322.21	97.73%
3C-3	AP Support Elementary Schools	278,418	278,418.00	275,334.04	3,083.96	98.89%
3C-4	PreSchool (Title I support)	326,516	300,000.00	297,327.85	2,672.15	99.11%
3D-1	Bilingual Parent Liason	720,719	720,719.00	659,777.72	60,941.28	91.54%
3D-2	Parent Engagement/Parent Ctr	311,132	311,132.00	242,289.64	68,842.36	77.87%
3D-2b	Parent Engagement/Parent Ctr - Title I	503,235	613,000.00	500,910.42	112,089.58	81.71%
3D-3	Electronic Re-registration	83,078	83,078.00	81,450.50	1,627.50	98.04%
3D-4	Parent Link /BlackBoard	66,923	66,923.00	66,800.80	122.20	99.82%
Goal # 3 Attendance / Well-Rounded & Engaging Schools		30,817,153	30,478,435.34	29,956,545.53	521,889.81	98.29%
LCAP Total		46,435,929	45,570,114.34	44,703,316.38	866,797.96	98.10%

State Forms

2017-18 Unaudited Actuals



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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 04, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Samantha Pelerine

Pam Buckhout

Name

Name

Coordinator

Director, Fiscal Services

Title

Title

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E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.76%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$158,526,701.72
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$158,526,701.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.88%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	203,876,640.26	0.00	203,876,640.26	221,269,152.00	0.00	221,269,152.00	8.5%
2) Federal Revenue		8100-8299	821,505.51	17,492,696.08	18,314,201.59	845,586.00	17,297,560.00	18,143,146.00	-0.9%
3) Other State Revenue		8300-8599	7,750,623.28	17,133,584.77	24,884,208.05	10,859,211.00	16,192,581.00	27,051,792.00	8.7%
4) Other Local Revenue		8600-8799	3,015,207.14	13,664,809.12	16,680,016.26	2,615,927.00	14,357,287.00	16,973,214.00	1.8%
5) TOTAL, REVENUES			215,463,976.19	48,291,089.97	263,755,066.16	235,589,876.00	47,847,428.00	283,437,304.00	7.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	92,578,525.81	24,512,591.98	117,091,117.79	98,430,903.00	24,752,666.00	123,183,569.00	5.2%
2) Classified Salaries		2000-2999	26,152,845.40	13,932,169.22	40,085,014.62	28,598,742.00	15,836,841.00	44,435,583.00	10.9%
3) Employee Benefits		3000-3999	35,019,746.94	20,937,603.78	55,957,350.72	39,369,049.00	23,476,457.00	62,845,506.00	12.3%
4) Books and Supplies		4000-4999	15,858,919.91	4,622,921.22	20,481,841.13	13,513,455.00	3,632,652.00	17,146,107.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	25,469,634.88	10,183,854.76	35,653,489.64	27,422,963.00	8,422,865.00	35,845,828.00	0.5%
6) Capital Outlay		6000-6999	2,075,528.99	286,840.91	2,362,369.90	769,104.00	48,242.00	817,346.00	-65.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	228,845.65	3,764,535.51	3,993,381.16	340,000.00	3,944,296.00	4,284,296.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,104,504.19)	1,346,031.53	(758,472.66)	(2,474,093.00)	1,486,134.00	(987,959.00)	30.3%
9) TOTAL, EXPENDITURES			195,279,543.39	79,586,348.91	274,865,892.30	205,970,123.00	81,600,153.00	287,570,276.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,184,432.80	(31,295,258.94)	(11,110,826.14)	29,619,753.00	(33,752,725.00)	(4,132,972.00)	-62.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,499,091.63	361,754.00	5,860,845.63	5,137,284.00	371,570.00	5,508,854.00	-6.0%
b) Transfers Out		7600-7629	586,140.28	2,500,000.00	3,086,140.28	495,000.00	2,500,000.00	2,995,000.00	-3.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,125,809.62)	32,125,809.62	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,212,858.27)	29,987,563.62	2,774,705.35	(31,592,563.00)	34,106,417.00	2,513,854.00	-9.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,028,425.47)	(1,307,695.32)	(8,336,120.79)	(1,972,810.00)	353,692.00	(1,619,118.00)	-80.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,380,435.04	4,124,451.18	34,504,886.22	23,352,009.57	2,816,755.86	26,168,765.43	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,380,435.04	4,124,451.18	34,504,886.22	23,352,009.57	2,816,755.86	26,168,765.43	-24.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,380,435.04	4,124,451.18	34,504,886.22	23,352,009.57	2,816,755.86	26,168,765.43	-24.2%
2) Ending Balance, June 30 (E + F1e)			23,352,009.57	2,816,755.86	26,168,765.43	21,379,199.57	3,170,447.86	24,549,647.43	-6.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	167,825.00	0.00	167,825.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,816,755.86	2,816,755.86	0.00	3,184,648.30	3,184,648.30	13.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,261,184.57	0.00	9,261,184.57	6,210,437.00	0.00	6,210,437.00	-32.9%
LCAP Initiatives	0000	9760	3,442,773.00		3,442,773.00				
STRS/PERS Rate Increases	0000	9760	3,049,970.00		3,049,970.00				
Instructional Mtrls/Srvcs	0000	9760	1,323,808.83		1,323,808.83				
H&W Premiums	0000	9760	830,170.00		830,170.00				
Technology Infrastructure	0000	9760	375,000.00		375,000.00				
Instructional Supplies/Services	1100	9760	239,462.74		239,462.74				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,898,000.00	0.00	13,898,000.00	14,529,600.00	0.00	14,529,600.00	4.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	639,162.57	(14,200.44)	624,962.13	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,935,985.28	(656,056.30)	29,279,928.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	11,896.09	0.00	11,896.09				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	702,607.24	5,538,287.37	6,240,894.61				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	955,986.59	394,059.66	1,350,046.25				
6) Stores		9320	167,825.00	0.00	167,825.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			31,799,300.20	5,276,290.73	37,075,590.93				
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	7,741,854.69	1,231,063.84	8,972,918.53				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	705,435.94	121,443.49	826,879.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,107,027.54	1,107,027.54				
6) TOTAL, LIABILITIES			8,447,290.63	2,459,534.87	10,906,825.50				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,352,009.57	2,816,755.86	26,168,765.43				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	144,593,310.00	0.00	144,593,310.00	169,159,283.00	0.00	169,159,283.00	17.0%
Education Protection Account State Aid - Current Year		8012	27,946,304.00	0.00	27,946,304.00	24,543,243.00	0.00	24,543,243.00	-12.2%
State Aid - Prior Years		8019	275,488.88	0.00	275,488.88	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	330,004.36	0.00	330,004.36	330,004.00	0.00	330,004.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	28,328,419.43	0.00	28,328,419.43	26,840,137.00	0.00	26,840,137.00	-5.3%
Unsecured Roll Taxes		8042	1,190,567.67	0.00	1,190,567.67	1,190,608.00	0.00	1,190,608.00	0.0%
Prior Years' Taxes		8043	1,852,723.17	0.00	1,852,723.17	1,843,066.00	0.00	1,843,066.00	-0.5%
Supplemental Taxes		8044	839,012.57	0.00	839,012.57	836,846.00	0.00	836,846.00	-0.3%
Education Revenue Augmentation Fund (ERAF)		8045	(2,767,562.99)	0.00	(2,767,562.99)	(3,465,661.00)	0.00	(3,465,661.00)	25.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,804,308.17	0.00	2,804,308.17	1,300,000.00	0.00	1,300,000.00	-53.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			205,392,575.26	0.00	205,392,575.26	222,577,526.00	0.00	222,577,526.00	8.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,515,935.00)	0.00	(1,515,935.00)	(1,308,374.00)	0.00	(1,308,374.00)	-13.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			203,876,640.26	0.00	203,876,640.26	221,269,152.00	0.00	221,269,152.00	8.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,133,098.00	4,133,098.00	0.00	4,244,204.00	4,244,204.00	2.7%
Special Education Discretionary Grants		8182	0.00	763,840.98	763,840.98	0.00	515,127.00	515,127.00	-32.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	75,501.72	0.00	75,501.72	60,500.00	0.00	60,500.00	-19.9%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,419,927.57	1,419,927.57	0.00	1,248,955.00	1,248,955.00	-12.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,975,679.37	7,975,679.37		8,385,836.00	8,385,836.00	5.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,024,801.27	1,024,801.27		1,025,082.00	1,025,082.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		359,574.07	359,574.07		283,500.00	283,500.00	-21.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		900,010.00	900,010.00		900,010.00	900,010.00	0.0%
Career and Technical Education	3500-3599	8290		221,487.00	221,487.00		189,846.00	189,846.00	-14.3%
All Other Federal Revenue	All Other	8290	746,003.79	694,277.82	1,440,281.61	785,086.00	505,000.00	1,290,086.00	-10.4%
TOTAL, FEDERAL REVENUE			821,505.51	17,492,696.08	18,314,201.59	845,586.00	17,297,560.00	18,143,146.00	-0.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,714,769.00	0.00	3,714,769.00	7,683,901.00	0.00	7,683,901.00	106.8%
Lottery - Unrestricted and Instructional Materials		8560	3,349,460.42	1,284,474.70	4,633,935.12	3,100,310.00	1,019,280.00	4,119,590.00	-11.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,759,567.00	2,759,567.00		2,759,567.00	2,759,567.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		160,088.37	160,088.37		215,703.00	215,703.00	34.7%
California Clean Energy Jobs Act	6230	8590		1,236,959.00	1,236,959.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,232,879.40	1,232,879.40		771,629.00	771,629.00	-37.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	686,393.86	10,459,616.30	11,146,010.16	75,000.00	11,426,402.00	11,501,402.00	3.2%
TOTAL, OTHER STATE REVENUE			7,750,623.28	17,133,584.77	24,884,208.05	10,859,211.00	16,192,581.00	27,051,792.00	8.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,751,328.96	3,751,328.96	0.00	4,378,000.00	4,378,000.00	16.7%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	256,226.67	0.00	256,226.67	300,000.00	0.00	300,000.00	17.1%
Interest		8660	350,817.87	0.00	350,817.87	550,000.00	0.00	550,000.00	56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	264,526.65	0.00	264,526.65	403,000.00	0.00	403,000.00	52.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,143,635.95	194,407.16	2,338,043.11	1,362,927.00	0.00	1,362,927.00	-41.7%
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		9,719,073.00	9,719,073.00		9,979,287.00	9,979,287.00	2.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,015,207.14	13,664,809.12	16,680,016.26	2,615,927.00	14,357,287.00	16,973,214.00	1.8%
TOTAL, REVENUES			215,463,976.19	48,291,089.97	263,755,066.16	235,589,876.00	47,847,428.00	283,437,304.00	7.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	76,738,889.94	16,407,144.38	93,146,034.32	80,939,527.00	16,473,840.00	97,413,367.00	4.6%
Certificated Pupil Support Salaries		1200	4,469,114.48	4,634,814.40	9,103,928.88	5,391,283.00	4,872,965.00	10,264,248.00	12.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,849,392.71	1,103,896.32	10,953,289.03	10,332,841.00	1,072,286.00	11,405,127.00	4.1%
Other Certificated Salaries		1900	1,521,128.68	2,366,736.88	3,887,865.56	1,767,252.00	2,333,575.00	4,100,827.00	5.5%
TOTAL, CERTIFICATED SALARIES			92,578,525.81	24,512,591.98	117,091,117.79	98,430,903.00	24,752,666.00	123,183,569.00	5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,036,308.81	8,808,784.45	9,845,093.26	1,419,039.00	9,939,928.00	11,358,967.00	15.4%
Classified Support Salaries		2200	8,562,219.78	2,976,694.62	11,538,914.40	9,459,640.00	3,525,859.00	12,985,499.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	4,378,651.86	415,020.07	4,793,671.93	3,895,244.00	455,549.00	4,350,793.00	-9.2%
Clerical, Technical and Office Salaries		2400	8,987,447.28	672,092.71	9,659,539.99	10,316,567.00	703,376.00	11,019,943.00	14.1%
Other Classified Salaries		2900	3,188,217.67	1,059,577.37	4,247,795.04	3,508,252.00	1,212,129.00	4,720,381.00	11.1%
TOTAL, CLASSIFIED SALARIES			26,152,845.40	13,932,169.22	40,085,014.62	28,598,742.00	15,836,841.00	44,435,583.00	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,154,037.98	12,143,455.66	25,297,493.64	15,860,041.00	13,591,217.00	29,451,258.00	16.4%
PERS		3201-3202	4,621,531.55	2,729,585.00	7,351,116.55	4,880,562.00	2,906,959.00	7,787,521.00	5.9%
OASDI/Medicare/Alternative		3301-3302	3,135,702.28	1,398,787.25	4,534,489.53	3,565,616.00	1,601,395.00	5,167,011.00	13.9%
Health and Welfare Benefits		3401-3402	12,920,405.41	4,276,930.76	17,197,336.17	13,797,821.00	4,963,829.00	18,761,650.00	9.1%
Unemployment Insurance		3501-3502	56,970.37	18,462.07	75,432.44	63,553.00	20,299.00	83,852.00	11.2%
Workers' Compensation		3601-3602	888,795.94	288,172.13	1,176,968.07	952,811.00	304,428.00	1,257,239.00	6.8%
OPEB, Allocated		3701-3702	127,731.86	28,874.55	156,606.41	132,265.00	30,447.00	162,712.00	3.9%
OPEB, Active Employees		3751-3752	114,788.11	53,336.36	168,124.47	116,380.00	57,883.00	174,263.00	3.7%
Other Employee Benefits		3901-3902	(216.56)	0.00	(216.56)	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			35,019,746.94	20,937,603.78	55,957,350.72	39,369,049.00	23,476,457.00	62,845,506.00	12.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,014,029.13	1,207,311.31	8,221,340.44	3,265,745.00	1,047,423.00	4,313,168.00	-47.5%
Books and Other Reference Materials		4200	118,604.05	90,188.04	208,792.09	554,406.00	13,013.00	567,419.00	171.8%
Materials and Supplies		4300	5,698,127.24	1,981,084.79	7,679,212.03	6,362,872.00	1,874,547.00	8,237,419.00	7.3%
Noncapitalized Equipment		4400	3,012,787.37	1,344,337.08	4,357,124.45	3,313,432.00	697,669.00	4,011,101.00	-7.9%
Food		4700	15,372.12	0.00	15,372.12	17,000.00	0.00	17,000.00	10.6%
TOTAL, BOOKS AND SUPPLIES			15,858,919.91	4,622,921.22	20,481,841.13	13,513,455.00	3,632,652.00	17,146,107.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	49,191.45	3,372,664.32	3,421,855.77	60,000.00	3,442,752.00	3,502,752.00	2.4%
Travel and Conferences		5200	811,896.29	393,291.81	1,205,188.10	1,235,010.00	286,208.00	1,521,218.00	26.2%
Dues and Memberships		5300	123,019.14	12,849.21	135,868.35	72,575.00	5,000.00	77,575.00	-42.9%
Insurance		5400 - 5450	1,129,573.62	0.00	1,129,573.62	1,338,414.00	0.00	1,338,414.00	18.5%
Operations and Housekeeping Services		5500	5,239,583.88	57,527.76	5,297,111.64	5,296,500.00	56,000.00	5,352,500.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,351,824.17	2,104,519.34	4,456,343.51	2,755,527.00	1,195,050.00	3,950,577.00	-11.3%
Transfers of Direct Costs		5710	(32,877.44)	32,877.44	0.00	(81,868.00)	81,868.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,702,809.07	849,042.31	7,551,851.38	6,371,251.00	633,220.00	7,004,471.00	-7.2%
Professional/Consulting Services and Operating Expenditures		5800	7,831,947.84	3,350,490.21	11,182,438.05	9,312,006.00	2,713,651.00	12,025,657.00	7.5%
Communications		5900	1,262,666.86	10,592.36	1,273,259.22	1,063,548.00	9,116.00	1,072,664.00	-15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,469,634.88	10,183,854.76	35,653,489.64	27,422,963.00	8,422,865.00	35,845,828.00	0.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	8,935.56	0.00	8,935.56	0.00	0.00	0.00	-100.0%
Land Improvements		6170	1,228,206.82	0.00	1,228,206.82	118,241.00	0.00	118,241.00	-90.4%
Buildings and Improvements of Buildings		6200	226,500.01	1,745.80	228,245.81	220,008.00	0.00	220,008.00	-3.6%
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	562,890.52	284,895.11	847,785.63	430,855.00	48,242.00	479,097.00	-43.5%
Equipment Replacement		6500	48,996.08	0.00	48,996.08	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,075,528.99	286,640.91	2,362,169.90	769,104.00	48,242.00	817,346.00	-65.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(3,590.00)	0.00	(3,590.00)	15,000.00	0.00	15,000.00	-517.8%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	232,435.65	0.00	232,435.65	325,000.00	0.00	325,000.00	39.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	1,820,427.27	1,820,427.27	0.00	2,021,701.00	2,021,701.00	11.1%
Other Debt Service - Principal		7439	0.00	1,944,108.24	1,944,108.24	0.00	1,922,595.00	1,922,595.00	-1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			228,845.65	3,764,535.51	3,993,381.16	340,000.00	3,944,296.00	4,284,296.00	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,346,031.53)	1,346,031.53	0.00	(1,486,134.00)	1,486,134.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(758,472.66)	0.00	(758,472.66)	(987,959.00)	0.00	(987,959.00)	30.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,104,504.19)	1,346,031.53	(758,472.66)	(2,474,093.00)	1,486,134.00	(987,959.00)	30.3%
TOTAL, EXPENDITURES			195,279,543.39	79,586,348.91	274,865,892.30	205,970,123.00	81,600,153.00	287,570,276.00	4.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	834,736.75	0.00	834,736.75	375,000.00	0.00	375,000.00	-55.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,664,354.88	361,754.00	5,026,108.88	4,762,284.00	371,570.00	5,133,854.00	2.1%
(a) TOTAL, INTERFUND TRANSFERS IN			5,499,091.63	361,754.00	5,860,845.63	5,137,284.00	371,570.00	5,508,854.00	-6.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	91,140.28	0.00	91,140.28	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	495,000.00	2,500,000.00	2,995,000.00	495,000.00	2,500,000.00	2,995,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			586,140.28	2,500,000.00	3,086,140.28	495,000.00	2,500,000.00	2,995,000.00	-3.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,125,809.62)	32,125,809.62	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,125,809.62)	32,125,809.62	0.00	(36,234,847.00)	36,234,847.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(27,212,858.27)	29,987,563.62	2,774,705.35	(31,592,563.00)	34,106,417.00	2,513,854.00	-9.4%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	778,138.34	778,138.34
6300	Lottery: Instructional Materials	384,441.38	384,441.38
6500	Special Education	181,727.26	181,727.26
6512	Special Ed: Mental Health Services	116,085.12	39,986.12
7085	Learning Communities for School Success Program	87,147.44	107,574.44
7338	College Readiness Block Grant	271,489.56	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	584,363.91	773,984.91
9010	Other Restricted Local	413,362.85	918,795.85
Total, Restricted Balance		<u>2,816,755.86</u>	<u>3,184,648.30</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,270,378.00	5,800,535.00	10.1%
2) Federal Revenue		8100-8299	106.48	0.00	-100.0%
3) Other State Revenue		8300-8599	1,010,424.44	1,048,662.00	3.8%
4) Other Local Revenue		8600-8799	485,868.97	439,787.00	-9.5%
5) TOTAL, REVENUES			6,766,777.89	7,288,984.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,581,842.98	2,713,452.00	5.1%
2) Classified Salaries		2000-2999	379,274.78	369,758.00	-2.5%
3) Employee Benefits		3000-3999	994,489.53	1,122,751.00	12.9%
4) Books and Supplies		4000-4999	532,208.58	564,976.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	1,870,423.95	2,150,142.00	15.0%
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	2,736.28	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,360,976.10	6,921,079.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			405,801.79	367,905.00	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	379,415.88	371,570.00	-2.1%
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			(379,415.88)	(371,570.00)	-2.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,385.91	(3,665.00)	-113.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,646,924.41	1,673,310.32	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,646,924.41	1,673,310.32	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,646,924.41	1,673,310.32	1.6%
2) Ending Balance, June 30 (E + F1e)			1,673,310.32	1,669,645.32	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			61,944.85	17,569.85	-71.6%
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	1,611,365.47	1,885,016.00	17.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(232,940.53)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,002,089.76		
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	184,457.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	163,167.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,349,714.69		
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	130,004.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	546,400.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			676,404.37		
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)			1,673,310.32		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,504,248.00	4,112,753.00	17.4%
Education Protection Account State Aid - Current Year		8012	886,996.00	833,069.00	-6.1%
State Aid - Prior Years		8019	(32,846.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	911,980.00	854,713.00	-6.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,270,378.00	5,800,535.00	10.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	106.48	0.00	-100.0%
TOTAL, FEDERAL REVENUE			106.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	103,907.00	211,996.00	104.0%
Lottery - Unrestricted and Instructional Materials		8560	149,530.06	133,278.00	-10.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	503,249.50	453,105.00	-10.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	253,737.88	250,283.00	-1.4%
TOTAL, OTHER STATE REVENUE			1,010,424.44	1,048,662.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,195.41	8,500.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	146,310.56	100,000.00	-31.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	319,363.00	331,287.00	3.7%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			485,868.97	439,787.00	-9.5%
TOTAL, REVENUES			6,766,777.89	7,288,984.00	7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,141,892.74	2,279,263.00	6.4%
Certificated Pupil Support Salaries		1200	128,618.12	129,070.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	310,177.56	305,119.00	-1.6%
Other Certificated Salaries		1900	1,154.56	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,581,842.98	2,713,452.00	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	19,041.40	0.00	-100.0%
Classified Support Salaries		2200	43,572.49	41,821.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	190,286.19	198,918.00	4.5%
Other Classified Salaries		2900	126,374.70	129,019.00	2.1%
TOTAL, CLASSIFIED SALARIES			379,274.78	369,758.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	559,653.70	645,450.00	15.3%
PERS		3201-3202	54,941.06	63,601.00	15.8%
OASDI/Medicare/Alternative		3301-3302	60,963.92	65,333.00	7.2%
Health and Welfare Benefits		3401-3402	290,304.70	318,463.00	9.7%
Unemployment Insurance		3501-3502	1,427.85	1,542.00	8.0%
Workers' Compensation		3601-3602	22,173.37	23,124.00	4.3%
OPEB, Allocated		3701-3702	2,220.93	2,312.00	4.1%
OPEB, Active Employees		3751-3752	2,804.00	2,926.00	4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			994,489.53	1,122,751.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	154,553.75	193,476.00	25.2%
Books and Other Reference Materials		4200	2,866.15	3,500.00	22.1%
Materials and Supplies		4300	234,939.39	270,500.00	15.1%
Noncapitalized Equipment		4400	139,849.29	97,500.00	-30.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			532,208.58	564,976.00	6.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,465.66	20,500.00	-45.3%
Dues and Memberships		5300	9,628.66	11,000.00	14.2%
Insurance		5400-5450	0.00	41,313.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,247,832.23	1,437,710.00	15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	220,878.75	143,323.00	-35.1%
Professional/Consulting Services and Operating Expenditures		5800	343,285.28	484,296.00	41.1%
Communications		5900	11,333.37	12,000.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,870,423.95	2,150,142.00	15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	2,736.28	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,736.28	0.00	-100.0%
TOTAL, EXPENDITURES			6,360,976.10	6,921,079.00	8.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	379,415.88	371,570.00	-2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			379,415.88	371,570.00	-2.1%
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)			(379,415.88)	(371,570.00)	-2.1%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	44,375.00	0.00
6300	Lottery: Instructional Materials	10,793.90	10,793.90
7338	College Readiness Block Grant	6,775.95	6,775.95
Total, Restricted Balance		<u>61,944.85</u>	<u>17,569.85</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	752,992.50	745,133.00	-1.0%
4) Other Local Revenue		8600-8799	21,752.11	15,000.00	-31.0%
5) TOTAL, REVENUES			774,744.61	760,133.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	292,612.35	256,877.00	-12.2%
2) Classified Salaries		2000-2999	169,812.36	185,198.00	9.1%
3) Employee Benefits		3000-3999	135,200.13	148,835.00	10.1%
4) Books and Supplies		4000-4999	46,057.27	40,500.00	-12.1%
5) Services and Other Operating Expenditures		5000-5999	124,784.75	117,845.00	-5.6%
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	39,551.37	34,578.00	-12.6%
9) TOTAL, EXPENDITURES			808,018.23	783,833.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,273.62)	(23,700.00)	-28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,273.62)	(23,700.00)	-28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,273.62	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,273.62	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,273.62	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(23,700.00)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,700.00)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,662.10		
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	1,650.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,210.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			47,522.35		
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	32,114.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,408.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			47,522.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	669,435.00	726,133.00	8.5%
All Other State Revenue	All Other	8590	83,557.50	19,000.00	-77.3%
TOTAL, OTHER STATE REVENUE			752,992.50	745,133.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,681.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	11,559.69	15,000.00	29.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,511.03	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,752.11	15,000.00	-31.0%
TOTAL, REVENUES			774,744.61	760,133.00	-1.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	212,605.83	180,000.00	-15.3%
Certificated Pupil Support Salaries		1200	3,362.70	2,500.00	-25.7%
Certificated Supervisors' and Administrators' Salaries		1300	76,643.82	74,377.00	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			292,612.35	256,877.00	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	35,323.78	40,900.00	15.8%
Classified Support Salaries		2200	5,896.20	12,515.00	112.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,866.84	107,922.00	2.9%
Other Classified Salaries		2900	23,725.54	23,861.00	0.6%
TOTAL, CLASSIFIED SALARIES			169,812.36	185,198.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,441.66	60,819.00	23.0%
PERS		3201-3202	33,920.66	33,419.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	16,440.24	17,892.00	8.8%
Health and Welfare Benefits		3401-3402	30,915.57	32,488.00	5.1%
Unemployment Insurance		3501-3502	223.44	221.00	-1.1%
Workers' Compensation		3601-3602	3,467.30	3,316.00	-4.4%
OPEB, Allocated		3701-3702	346.73	332.00	-4.2%
OPEB, Active Employees		3751-3752	444.53	348.00	-21.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			135,200.13	148,835.00	10.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,325.46	4,500.00	-38.6%
Materials and Supplies		4300	30,444.78	36,000.00	18.2%
Noncapitalized Equipment		4400	8,287.03	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			46,057.27	40,500.00	-12.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,344.04	12,500.00	70.2%
Dues and Memberships		5300	250.00	250.00	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	8,845.59	7,097.00	-19.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,558.98	1,500.00	-3.8%
Professional/Consulting Services and Operating Expenditures		5800	106,786.14	96,498.00	-9.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			124,784.75	117,845.00	-5.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	39,551.37	34,578.00	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,551.37	34,578.00	-12.6%
TOTAL, EXPENDITURES			808,018.23	783,833.00	-3.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,509.80	0.00	-100.0%
3) Other State Revenue		8300-8599	2,348,541.27	3,175,274.00	35.2%
4) Other Local Revenue		8600-8799	20,304.31	0.00	-100.0%
5) TOTAL, REVENUES			2,397,355.38	3,175,274.00	32.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	761,913.29	977,540.00	28.3%
2) Classified Salaries		2000-2999	598,938.09	918,571.00	53.4%
3) Employee Benefits		3000-3999	495,601.47	692,378.00	39.7%
4) Books and Supplies		4000-4999	254,341.06	324,262.00	27.5%
5) Services and Other Operating Expenditures		5000-5999	27,265.07	21,699.00	-20.4%
6) Capital Outlay		6000-6999	67,189.62	60,678.00	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,188.98	180,146.00	62.0%
9) TOTAL, EXPENDITURES			2,316,437.58	3,175,274.00	37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,917.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,917.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,654.56	89,572.36	935.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,654.56	89,572.36	935.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,654.56	89,572.36	935.0%
2) Ending Balance, June 30 (E + F1e)			89,572.36	89,572.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			89,572.36	89,572.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,361.39		
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	335,032.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	86.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			438,480.35		
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	92,573.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	252,334.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,000.00		
6) TOTAL, LIABILITIES			348,907.99		
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)			89,572.36		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	28,509.80	0.00	-100.0%
TOTAL, FEDERAL REVENUE			28,509.80	0.00	-100.0%
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	2,294,759.27	3,117,774.00	35.9%
All Other State Revenue	All Other	8590	53,782.00	57,500.00	6.9%
TOTAL, OTHER STATE REVENUE			2,348,541.27	3,175,274.00	35.2%
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	3,117.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	17,186.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,304.31	0.00	-100.0%
TOTAL, REVENUES			2,397,355.38	3,175,274.00	32.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	659,507.80	871,695.00	32.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,405.49	105,845.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			761,913.29	977,540.00	28.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	407,595.32	681,753.00	67.3%
Classified Support Salaries		2200	33,013.65	39,863.00	20.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,329.12	196,955.00	24.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			598,938.09	918,571.00	53.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	132,971.34	176,944.00	33.1%
PERS		3201-3202	123,213.54	171,850.00	39.5%
OASDI/Medicare/Alternative		3301-3302	61,060.06	88,629.00	45.2%
Health and Welfare Benefits		3401-3402	164,111.11	234,886.00	43.1%
Unemployment Insurance		3501-3502	663.14	949.00	43.1%
Workers' Compensation		3601-3602	10,198.20	14,220.00	39.4%
OPEB, Allocated		3701-3702	1,027.48	1,420.00	38.2%
OPEB, Active Employees		3751-3752	2,356.60	3,480.00	47.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			495,601.47	692,378.00	39.7%
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	194,170.71	264,262.00	36.1%
Noncapitalized Equipment		4400	60,170.35	60,000.00	-0.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			254,341.06	324,262.00	27.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,260.56	0.00	-100.0%
Dues and Memberships		5300	1,996.50	3,000.00	50.3%
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	2,049.41	3,699.00	80.5%
Professional/Consulting Services and Operating Expenditures		5800	21,783.25	15,000.00	-31.1%
Communications		5900	175.35	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,265.07	21,699.00	-20.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	67,189.62	60,678.00	-9.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,189.62	60,678.00	-9.7%
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	111,188.98	180,146.00	62.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,188.98	180,146.00	62.0%
TOTAL, EXPENDITURES			2,316,437.58	3,175,274.00	37.1%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,853,139.56	12,966,950.00	9.4%
3) Other State Revenue		8300-8599	831,308.21	887,562.00	6.8%
4) Other Local Revenue		8600-8799	939,895.94	642,678.00	-31.6%
5) TOTAL, REVENUES			13,624,343.71	14,497,190.00	6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,793,144.87	5,431,696.00	13.3%
3) Employee Benefits		3000-3999	1,779,916.85	1,898,395.00	6.7%
4) Books and Supplies		4000-4999	5,202,783.01	6,286,622.00	20.8%
5) Services and Other Operating Expenditures		5000-5999	675,647.91	694,049.00	2.7%
6) Capital Outlay		6000-6999	48,370.20	10,000.00	-79.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	604,996.03	773,235.00	27.8%
9) TOTAL, EXPENDITURES			13,104,858.87	15,093,997.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			519,484.84	(596,807.00)	-214.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	91,140.28	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			91,140.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			610,625.12	(596,807.00)	-197.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,443,023.17	4,053,648.29	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,443,023.17	4,053,648.29	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,443,023.17	4,053,648.29	17.7%
2) Ending Balance, June 30 (E + F1e)			4,053,648.29	3,456,841.29	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,070.00	0.00	-100.0%
Stores		9712	497,871.70	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,550,706.59	3,456,841.29	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,765,164.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	703,610.35		
c) in Revolving Cash Account		9130	5,070.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,600,453.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	118,879.19		
6) Stores		9320	497,871.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,691,049.67		
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	323,724.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	266,295.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	47,381.11		
6) TOTAL, LIABILITIES			637,401.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,053,648.29		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,907,750.75	12,027,132.00	10.3%
Donated Food Commodities		8221	920,550.00	939,818.00	2.1%
All Other Federal Revenue		8290	24,838.81	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,853,139.56	12,966,950.00	9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	831,308.21	887,562.00	6.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			831,308.21	887,562.00	6.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	8,387.04	0.00	-100.0%
Food Service Sales		8634	917,860.56	634,578.00	-30.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,650.30	5,000.00	-60.5%
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	998.04	3,100.00	210.6%
TOTAL, OTHER LOCAL REVENUE			939,895.94	642,678.00	-31.6%
TOTAL, REVENUES			13,624,343.71	14,497,190.00	6.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,299,539.05	3,832,228.00	16.1%
Classified Supervisors' and Administrators' Salaries		2300	791,229.33	809,451.00	2.3%
Clerical, Technical and Office Salaries		2400	563,202.24	636,355.00	13.0%
Other Classified Salaries		2900	139,174.25	153,662.00	10.4%
TOTAL, CLASSIFIED SALARIES			4,793,144.87	5,431,696.00	13.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	803,133.41	816,072.00	1.6%
OASDI/Medicare/Alternative		3301-3302	324,177.78	364,442.00	12.4%
Health and Welfare Benefits		3401-3402	597,872.01	657,696.00	10.0%
Unemployment Insurance		3501-3502	2,291.66	2,715.00	18.5%
Workers' Compensation		3601-3602	35,904.35	40,739.00	13.5%
OPEB, Allocated		3701-3702	3,597.99	4,075.00	13.3%
OPEB, Active Employees		3751-3752	12,939.65	12,656.00	-2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,779,916.85	1,898,395.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	393,983.33	505,886.00	28.4%
Noncapitalized Equipment		4400	49,656.79	60,000.00	20.8%
Food		4700	4,759,142.89	5,720,736.00	20.2%
TOTAL, BOOKS AND SUPPLIES			5,202,783.01	6,286,622.00	20.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,448.79	7,000.00	-48.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	204,296.60	204,267.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	382,803.85	383,238.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,667.27)	8,224.00	-138.0%
Professional/Consulting Services and Operating Expenditures		5800	60,987.54	68,220.00	11.9%
Communications		5900	35,778.40	23,100.00	-35.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,647.91	694,049.00	2.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,800.00	10,000.00	163.2%
Equipment		6400	30,057.35	0.00	-100.0%
Equipment Replacement		6500	14,512.85	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			48,370.20	10,000.00	-79.3%
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	604,996.03	773,235.00	27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			604,996.03	773,235.00	27.8%
TOTAL, EXPENDITURES			13,104,858.87	15,093,997.00	15.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	91,140.28	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			91,140.28	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)			91,140.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,345.81	8,500.00	1.8%
5) TOTAL, REVENUES			8,345.81	8,500.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	545,565.83	733,500.00	34.4%
5) Services and Other Operating Expenditures		5000-5999	1,115,341.14	1,275,000.00	14.3%
6) Capital Outlay		6000-6999	854,618.13	500,000.00	-41.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,515,525.10	2,508,500.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,507,179.29)	(2,500,000.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,179.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,407.76	389,228.47	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,407.76	389,228.47	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,407.76	389,228.47	-1.8%
2) Ending Balance, June 30 (E + F1e)			389,228.47	389,228.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	389,228.47	0.00	-100.0%
Deferred Maintenance Projects	0000	9760	389,228.47		
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	389,228.47	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	691,399.64		
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	1,722.54		
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			693,122.18		
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	303,893.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			303,893.71		
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)			389,228.47		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,345.81	8,500.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,345.81	8,500.00	1.8%
TOTAL, REVENUES			8,345.81	8,500.00	1.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	476,037.93	663,500.00	39.4%
Noncapitalized Equipment		4400	69,527.90	70,000.00	0.7%
TOTAL, BOOKS AND SUPPLIES			545,565.83	733,500.00	34.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	542,541.73	775,000.00	42.8%
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	572,799.41	500,000.00	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,115,341.14	1,275,000.00	14.3%
CAPITAL OUTLAY					
Land Improvements		6170	522,339.66	500,000.00	-4.3%
Buildings and Improvements of Buildings		6200	320,717.51	0.00	-100.0%
Equipment		6400	11,560.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			854,618.13	500,000.00	-41.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,515,525.10	2,508,500.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,500,000.00	2,500,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,669.65	60,000.00	-8.6%
5) TOTAL, REVENUES			65,669.65	60,000.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,669.65	60,000.00	-8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,669.65	60,000.00	-8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,848,372.97	4,914,042.62	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,372.97	4,914,042.62	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,372.97	4,914,042.62	1.4%
2) Ending Balance, June 30 (E + F1e)			4,914,042.62	4,974,042.62	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,914,042.62	4,968,373.00	1.1%
Other Post Employment Benefits	0000	9760	4,914,042.62		
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	5,669.62	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,891,877.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,165.15		
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			4,914,042.62		
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)			4,914,042.62		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	65,669.65	60,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,669.65	60,000.00	-8.6%
TOTAL, REVENUES			65,669.65	60,000.00	-8.6%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,586.98	0.00	-100.0%
5) TOTAL, REVENUES			2,586.98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,337.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	702.55	0.00	-100.0%
6) Capital Outlay		6000-6999	1,144,043.19	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,163,083.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,160,496.17)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,160,496.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,160,496.17	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,160,496.17	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,160,496.17	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	2,586.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,586.98	0.00	-100.0%
TOTAL, REVENUES			2,586.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	11,459.19	0.00	-100.0%
Noncapitalized Equipment		4400	6,878.22	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,337.41	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	626.40	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			702.55	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	192,390.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	943,450.36	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	8,202.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,144,043.19	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,163,083.15	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,078,598.19	544,542.00	-73.8%
5) TOTAL, REVENUES			2,078,598.19	544,542.00	-73.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,824.21	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	150,962.21	36,000.00	-76.2%
6) Capital Outlay		6000-6999	315,183.79	680,000.00	115.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			471,970.21	716,000.00	51.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,606,627.98	(171,458.00)	-110.7%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,606,627.98	(171,458.00)	-110.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,016,484.62	5,623,112.60	40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,016,484.62	5,623,112.60	40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,016,484.62	5,623,112.60	40.0%
2) Ending Balance, June 30 (E + F1e)			5,623,112.60	5,451,654.60	-3.0%
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			5,623,112.60	5,451,654.60	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,700,695.51		
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	38,050.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,738,745.60		
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	115,633.00		
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			115,633.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,623,112.60		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	62,918.96	14,542.00	-76.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	956,448.12	500,000.00	-47.7%
Other Local Revenue All Other Local Revenue					
		8699	1,059,231.11	30,000.00	-97.2%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,078,598.19	544,542.00	-73.8%
TOTAL, REVENUES			2,078,598.19	544,542.00	-73.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,248.34	0.00	-100.0%
Noncapitalized Equipment		4400	4,575.87	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,824.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	251.76	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	150,677.69	36,000.00	-76.1%
Communications		5900	32.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,962.21	36,000.00	-76.2%
CAPITAL OUTLAY					
Land		6100	2,040.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	313,143.79	680,000.00	117.2%
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			315,183.79	680,000.00	115.7%
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			471,970.21	716,000.00	51.7%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,693.57	18,000.00	-77.1%
5) TOTAL, REVENUES			78,693.57	18,000.00	-77.1%
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	61,151.29	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	401.78	0.00	-100.0%
6) Capital Outlay		6000-6999	1,669,205.38	1,160,000.00	-30.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,730,758.45	1,160,000.00	-33.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,652,064.88)	(1,142,000.00)	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,652,064.88)	(1,142,000.00)	-30.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,810,185.02	4,158,120.14	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,810,185.02	4,158,120.14	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,810,185.02	4,158,120.14	-28.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,156,620.14	3,014,620.14	-27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,500.00	1,500.00	0.0%
Old School House Restoration	0000	9760	1,500.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,226,429.66		
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	22,246.97		
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			4,248,676.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	90,556.49		
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			90,556.49		
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)			4,158,120.14		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,808.16	18,000.00	-75.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,885.41	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,693.57	18,000.00	-77.1%
TOTAL, REVENUES			78,693.57	18,000.00	-77.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,257.57	0.00	-100.0%
Noncapitalized Equipment		4400	49,893.72	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			61,151.29	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	377.01	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	24.77	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401.78	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	53,908.78	0.00	-100.0%
Land Improvements		6170	69,615.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,374,993.10	1,160,000.00	-15.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	170,687.83	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,669,205.38	1,160,000.00	-30.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,730,758.45	1,160,000.00	-33.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,072.78	10,000.00	10.2%
5) TOTAL, REVENUES			9,072.78	10,000.00	10.2%
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	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)			9,072.78	10,000.00	10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,000.00	495,000.00	0.0%
b) Transfers Out		7600-7629	834,736.75	375,000.00	-55.1%
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			(339,736.75)	120,000.00	-135.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(330,663.97)	130,000.00	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,407.66	458,743.69	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,407.66	458,743.69	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,407.66	458,743.69	-41.9%
2) Ending Balance, June 30 (E + F1e)			458,743.69	588,743.69	28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	458,743.69	588,587.00	28.3%
Furniture & Equipment	0000	9760	458,743.69		
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	156.69	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	456,671.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,072.22		
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			458,743.69		
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)			458,743.69		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,072.78	10,000.00	10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,072.78	10,000.00	10.2%
TOTAL, REVENUES			9,072.78	10,000.00	10.2%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	834,736.75	375,000.00	-55.1%
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			834,736.75	375,000.00	-55.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(339,736.75)	120,000.00	-135.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	158,577.35	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,158,933.49	0.00	-100.0%
5) TOTAL, REVENUES			12,317,510.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,137,103.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,137,103.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,407.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,407.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,567,553.93	14,747,960.99	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,567,553.93	14,747,960.99	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,567,553.93	14,747,960.99	1.2%
2) Ending Balance, June 30 (E + F1e)			14,747,960.99	14,747,960.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,747,960.99	14,747,960.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,747,960.99		
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			14,747,960.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			14,747,960.99		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	158,577.35	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			158,577.35	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,984,035.58	0.00	-100.0%
Unsecured Roll		8612	225,171.94	0.00	-100.0%
Prior Years' Taxes		8613	547,850.52	0.00	-100.0%
Supplemental Taxes		8614	286,635.11	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	115,240.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,158,933.49	0.00	-100.0%
TOTAL, REVENUES			12,317,510.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,425,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,712,103.78	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,137,103.78	0.00	-100.0%
TOTAL, EXPENDITURES			12,137,103.78	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,032.00	4,800.00	-20.4%
4) Other Local Revenue		8600-8799	24,726,541.40	33,000,000.00	33.5%
5) TOTAL, REVENUES			24,732,573.40	33,004,800.00	33.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,439,986.71	14,172,010.00	13.9%
3) Employee Benefits		3000-3999	13,560,531.53	4,717,530.00	-65.2%
4) Books and Supplies		4000-4999	2,933,167.62	3,257,700.00	11.1%
5) Services and Other Operating Expenses		5000-5999	(2,056,430.32)	(2,425,963.00)	18.0%
6) Depreciation		6000-6999	1,282,295.00	1,300,000.00	1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			28,159,550.54	21,021,277.00	-25.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,426,977.14)	11,983,523.00	-449.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,646,693.00	4,762,284.00	2.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,646,693.00)	(4,762,284.00)	2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,073,670.14)	7,221,239.00	-189.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,680,117.01	535,885.87	-95.4%
b) Audit Adjustments		9793	(2,872,868.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,807,249.01	535,885.87	-93.9%
d) Other Restatements		9795	(197,693.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,609,556.01	535,885.87	-93.8%
2) Ending Net Position, June 30 (E + F1e)			535,885.87	7,757,124.87	1347.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	535,885.87	6,565,939.00	1125.2%
b) Restricted Net Position		9797	0.00	9,048,368.00	New
c) Unrestricted Net Position		9790	0.00	(7,857,182.13)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,213,179.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,562,737.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	482,222.61		
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	20,998,556.44		
g) Accumulated Depreciation - Equipment		9445	(12,840,607.15)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			21,416,089.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	9,458,122.00		
2) TOTAL, DEFERRED OUTFLOWS			9,458,122.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	865,338.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	492,038.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	23,494,505.00		
b) Total/Net OPEB Liability		9664	1,285,081.00		
c) Compensated Absences		9665	214,882.43		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	3,986,480.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			30,338,325.78		
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)			535,885.87		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	6,032.00	4,800.00	-20.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,032.00	4,800.00	-20.4%
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	82,237.91	0.00	-100.0%
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	24,264,684.62	33,000,000.00	36.0%
Other Local Revenue					
All Other Local Revenue		8699	379,618.87	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			24,726,541.40	33,000,000.00	33.5%
TOTAL, REVENUES			24,732,573.40	33,004,800.00	33.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,824,093.33	12,227,736.00	13.0%
Classified Supervisors' and Administrators' Salaries		2300	992,339.47	1,101,329.00	11.0%
Clerical, Technical and Office Salaries		2400	623,553.91	842,945.00	35.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,439,986.71	14,172,010.00	13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,330.81	15,561.00	-10.2%
PERS		3201-3202	1,943,085.24	2,293,566.00	18.0%
OASDI/Medicare/Alternative		3301-3302	894,786.76	989,373.00	10.6%
Health and Welfare Benefits		3401-3402	924,878.90	1,274,174.00	37.8%
Unemployment Insurance		3501-3502	6,101.24	7,086.00	16.1%
Workers' Compensation		3601-3602	91,345.05	106,290.00	16.4%
OPEB, Allocated		3701-3702	9,342.03	10,630.00	13.8%
OPEB, Active Employees		3751-3752	19,417.50	20,850.00	7.4%
Other Employee Benefits		3901-3902	9,654,244.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,560,531.53	4,717,530.00	-65.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,918,684.67	3,207,700.00	9.9%
Noncapitalized Equipment		4400	14,482.95	50,000.00	245.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,933,167.62	3,257,700.00	11.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,748.18	50,000.00	62.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	261,744.00	296,550.00	13.3%
Operations and Housekeeping Services		5500	29,564.05	29,000.00	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	902,184.94	922,426.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,755,376.17)	(7,161,217.00)	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	4,446,880.22	3,388,278.00	-23.8%
Communications		5900	27,824.46	49,000.00	76.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(2,056,430.32)	(2,425,963.00)	18.0%
DEPRECIATION					
Depreciation Expense		6900	1,282,295.00	1,300,000.00	1.4%
TOTAL, DEPRECIATION			1,282,295.00	1,300,000.00	1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			28,159,550.54	21,021,277.00	-25.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,646,693.00	4,762,284.00	2.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,646,693.00	4,762,284.00	2.5%
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)			(4,646,693.00)	(4,762,284.00)	2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,852,499.89	1,941,526.00	4.8%
5) TOTAL, REVENUES			1,852,499.89	1,941,526.00	4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	280.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	26.72	0.00	-100.0%
4) Books and Supplies		4000-4999	1,514.74	2,000.00	32.0%
5) Services and Other Operating Expenses		5000-5999	3,198,255.68	2,734,691.00	-14.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,200,077.14	2,736,691.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,347,577.25)	(795,165.00)	-41.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,347,577.25)	(795,165.00)	-41.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,905,871.25	3,558,294.00	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,905,871.25	3,558,294.00	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,905,871.25	3,558,294.00	-27.5%
2) Ending Net Position, June 30 (E + F1e)			3,558,294.00	2,763,129.00	-22.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,558,294.00	2,763,129.00	-22.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,359,099.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	144,597.61		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	54,376.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	287,970.72		
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			11,846,044.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	8,269,524.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,226.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,287,750.98		
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)			3,558,294.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	164,063.48	71,000.00	-56.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,686,250.79	1,870,526.00	10.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,185.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,852,499.89	1,941,526.00	4.8%
TOTAL, REVENUES			1,852,499.89	1,941,526.00	4.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	280.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			280.00	0.00	-100.0%
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	20.20	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4.06	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.14	0.00	-100.0%
Workers' Compensation		3601-3602	2.10	0.00	-100.0%
OPEB, Allocated		3701-3702	0.22	0.00	-100.0%
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			26.72	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	199.70	2,000.00	901.5%
Noncapitalized Equipment		4400	1,315.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,514.74	2,000.00	32.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	141,463.00	140,000.00	-1.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,056,792.68	2,594,691.00	-15.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,198,255.68	2,734,691.00	-14.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,200,077.14	2,736,691.00	-14.5%

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,029.39	20,001.26	20,049.25	20,262.50	20,262.50	20,262.50
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)	20,029.39	20,001.26	20,049.25	20,262.50	20,262.50	20,262.50
5. District Funded County Program ADA						
a. County Community Schools	16.82	16.50	16.50	16.00	16.00	16.00
b. Special Education-Special Day Class	2.46	2.56	2.46	3.00	3.00	3.00
c. Special Education-NPS/LCI	0.10	0.10	0.10			
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)	19.38	19.16	19.06	19.00	19.00	19.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,048.77	20,020.42	20,068.31	20,281.50	20,281.50	20,281.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	647.69	645.90	647.69	650.00	650.00	650.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	647.69	645.90	647.69	650.00	650.00	650.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	647.69	645.90	647.69	650.00	650.00	650.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,701,180.45		24,701,180.45			24,701,180.45
Work in Progress	35,268,067.00	30,880.00	35,298,947.00	(952,260.00)	32,812,128.00	1,534,559.00
Total capital assets not being depreciated	59,969,247.45	30,880.00	60,000,127.45	(952,260.00)	32,812,128.00	26,235,739.45
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	551,115,993.00	10,801.00	551,126,794.00	38,486,354.00		589,613,148.00
Equipment	34,458,189.00	(11,955,539.00)	22,502,650.00	2,138,742.00		24,641,392.00
Total capital assets being depreciated	585,574,182.00	(11,944,738.00)	573,629,444.00	40,625,096.00	0.00	614,254,540.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(134,235,089.00)	(30,709,166.00)	(164,944,255.00)	15,594,303.00		(149,349,952.00)
Equipment	(20,418,036.00)	5,694,168.00	(14,723,868.00)	(1,284,174.00)	1,397.00	(16,009,439.00)
Total accumulated depreciation	(154,653,125.00)	(25,014,998.00)	(179,668,123.00)	14,310,129.00	1,397.00	(165,359,391.00)
Total capital assets being depreciated, net	430,921,057.00	(36,959,736.00)	393,961,321.00	54,935,225.00	1,397.00	448,895,149.00
Governmental activity capital assets, net	490,890,304.45	(36,928,856.00)	453,961,448.45	53,982,965.00	32,813,525.00	475,130,888.45
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	8,588,643.00	11,493,639.00	20,082,282.00	916,275.00		20,998,557.00
Total capital assets being depreciated	8,588,643.00	11,493,639.00	20,082,282.00	916,275.00	0.00	20,998,557.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,112,974.15)	(8,445,338.00)	(11,558,312.15)	(1,282,295.00)		(12,840,607.15)
Total accumulated depreciation	(3,112,974.15)	(8,445,338.00)	(11,558,312.15)	(1,282,295.00)	0.00	(12,840,607.15)
Total capital assets being depreciated, net	5,475,668.85	3,048,301.00	8,523,969.85	(366,020.00)	0.00	8,157,949.85
Business-type activity capital assets, net	5,475,668.85	3,048,301.00	8,523,969.85	(366,020.00)	0.00	8,157,949.85

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

FEDERAL PROGRAM NAME	Title I	IDEA -Local Asst	IDEA - Local Asst - Prvt Schls	IDEA - PreSchl Grants	IDEA - Preschl Local Entitlement	IDEA - Mental Health	IDEA - PreSchl Staff Dvlpmt
FEDERAL CATALOG NUMBER	82	84.027	84.027	84.173	82.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	R18052	SV042018			SV062018	SV15/182018	SV072018
AWARD							
1. Prior Year Carryover	453,892.00						
2. a. Current Year Award	8,385,836.00	4,130,267.00	2,831.00	78,017.00	291,499.00	393,516.98	808.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,385,836.00	4,130,267.00	2,831.00	78,017.00	291,499.00	393,516.98	808.00
3. Required Matching Funds/Other		135,020.55					
4. Total Available Award (sum lines 1, 2d, & 3)	8,839,728.00	4,265,287.55	2,831.00	78,017.00	291,499.00	393,516.98	808.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,493,334.17	3,092,668.00	2,831.00	78,017.00	169,908.00	144,960.79	0.00
7. Contributed Matching Funds		135,020.55					
8. Total Available (sum lines 5, 6, & 7)	7,493,334.17	3,227,688.55	2,831.00	78,017.00	169,908.00	144,960.79	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,975,679.37	4,265,287.55	2,831.00	78,017.00	291,499.00	393,516.98	808.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,975,679.37	4,265,287.55	2,831.00	78,017.00	291,499.00	393,516.98	808.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(482,345.20)	(1,037,599.00)	0.00	0.00	(121,591.00)	(248,556.19)	(808.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	482,345.20	1,037,599.00			121,591.00	248,556.19	808.00
14. Unused Grant Award Calculation (line 4 minus line 9)	864,048.63	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	864,048.63						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,975,679.37	4,130,267.00	2,831.00	78,017.00	291,499.00	393,516.98	808.00

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

FEDERAL PROGRAM NAME	C.Perkins CTE	ESEA Title IIA- Supporting Eff Instr	ESEA Title IV-B 21st Century (C/O)	ESEA Title IV-B 21st Century (CY)	ESEA Title III	Indian Ed	BARR i3 Innovation HHS
FEDERAL CATALOG NUMBER	84.048	84.367	84.287	84.287	84.3665	84.06	
RESOURCE CODE	3550	4035	4124-1	4124-0	4203	4510	4810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	R18053	DR18001		R18055	R18062	R18046	R18050
AWARD							
1. Prior Year Carryover		383,172.00	75,010.00		114,338.11		
2. a. Current Year Award	221,487.00	983,116.00		825,000.00	300,274.00	15,627.00	(3,265.10)
b. Transferability (ESSA)		1,232.00					
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	221,487.00	984,348.00	0.00	825,000.00	300,274.00	15,627.00	(3,265.10)
3. Required Matching Funds/Other							5,760.65
4. Total Available Award (sum lines 1, 2d, & 3)	221,487.00	1,367,520.00	75,010.00	825,000.00	414,612.11	15,627.00	2,495.55
REVENUES							
5. Unearned Revenue Deferred from Prior Year		92,660.22					
6. Cash Received in Current Year	72,469.03	953,978.00	75,010.00	670,000.32	170,525.27	8,675.59	(5,760.65)
7. Contributed Matching Funds							5,760.65
8. Total Available (sum lines 5, 6, & 7)	72,469.03	1,046,638.22	75,010.00	670,000.32	170,525.27	8,675.59	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	221,487.00	1,024,801.27	75,010.00	825,000.00	359,574.07	15,627.00	2,495.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	221,487.00	1,024,801.27	75,010.00	825,000.00	359,574.07	15,627.00	2,495.55
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(149,017.97)	21,836.95	0.00	(154,999.68)	(189,048.80)	(6,951.41)	(2,495.55)
a. Unearned Revenue		21,836.95					
b. Accounts Payable							
c. Accounts Receivable	149,017.97			154,999.68	189,048.80	6,951.41	2,495.55
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	342,718.73	0.00	0.00	55,038.04	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		342,718.73			55,038.04		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	221,487.00	1,024,801.27	75,010.00	825,000.00	359,574.07	15,627.00	(3,265.10)

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

FEDERAL PROGRAM NAME	BARR i3 Innovation WVHS	HeadStart (PY C/O)	Headstart (Reg & Duration)	PBIS School Climate Transformation	Child Dvlp QRIS	NSLP Equip Asst	FFV Program
FEDERAL CATALOG NUMBER		93.6	93.6		93.575	10.579	10.582
RESOURCE CODE	4810	5210-1	5210-0	5920	12/1/5035	13-5314	13-5370
REVENUE OBJECT	8290	8285	8285	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	R18051		R18036/18045	R18061			R18019-R18021
AWARD							
1. Prior Year Carryover	20.38	315,592.59		260,494.34	30,000.00	24,838.81	80,053.28
2. a. Current Year Award	210,000.00		1,247,805.00	323,415.00			
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	210,000.00	0.00	1,247,805.00	323,415.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	210,020.38	315,592.59	1,247,805.00	583,909.34	30,000.00	24,838.81	80,053.28
REVENUES							
5. Unearned Revenue Deferred from Prior Year					30,837.78	15,168.71	
6. Cash Received in Current Year	145,141.80	315,592.59	839,128.97	294,847.11		9,670.10	58,545.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	145,141.80	315,592.59	839,128.97	294,847.11	30,837.78	24,838.81	58,545.00
EXPENDITURES							
9. Donor-Authorized Expenditures	200,000.00	315,592.59	1,056,154.98	345,786.08	28,509.80	24,838.81	80,053.28
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	200,000.00	315,592.59	1,056,154.98	345,786.08	28,509.80	24,838.81	80,053.28
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,858.20)	0.00	(217,026.01)	(50,938.97)	2,327.98	0.00	(21,508.28)
a. Unearned Revenue					2,327.98		
b. Accounts Payable							
c. Accounts Receivable	54,828.20		217,026.01	50,938.97			21,508.28
14. Unused Grant Award Calculation (line 4 minus line 9)	10,020.38	0.00	191,650.02	238,123.26	1,490.20	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	199,970.00	315,592.59	1,056,154.98	345,786.08	28,509.80	24,838.81	80,053.28

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,737,411.51
2. a. Current Year Award	17,406,233.88
b. Transferability (ESSA)	1,232.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	17,407,465.88
3. Required Matching Funds/Other	140,781.20
4. Total Available Award (sum lines 1, 2d, & 3)	19,285,658.59
REVENUES	
5. Unearned Revenue Deferred from Prior Year	138,666.71
6. Cash Received in Current Year	14,589,542.09
7. Contributed Matching Funds	140,781.20
8. Total Available (sum lines 5, 6, & 7)	14,868,990.00
EXPENDITURES	
9. Donor-Authorized Expenditures	17,582,569.33
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	17,582,569.33
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,713,579.33)
a. Unearned Revenue	21,836.95
b. Accounts Payable	2,327.98
c. Accounts Receivable	2,737,714.26
14. Unused Grant Award Calculation (line 4 minus line 9)	1,703,089.26
15. If Carryover is allowed, enter line 14 amount here	1,261,805.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,441,758.13

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

STATE PROGRAM NAME	ASES	CTEIG - Round 1	CTEIG Round 2	CTEIG Round 3	Workability	TUPE	Ag CTE Incentive
RESOURCE CODE	6010	6387-1	6387-0	6387-3	6520	6690	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R18035		DR18006/DR2900+	DR18005	R18041	R18058	
AWARD							
1. Prior Year Carryover		435,329.99					
2. a. Current Year Award	2,759,567.00		1,111,111.00	771,629.00	76,771.00	188,759.00	34,662.00
b. Other Adjustments							(0.70)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,759,567.00	0.00	1,111,111.00	771,629.00	76,771.00	188,759.00	34,661.30
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c. & 3)	2,759,567.00	435,329.99	1,111,111.00	771,629.00	76,771.00	188,759.00	34,661.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year		435,329.99					
6. Cash Received in Current Year	2,483,591.76		1,111,111.00	771,629.00	40,470.00	534.81	34,662.00
7. Contributed Matching Funds							(0.70)
8. Total Available (sum lines 5, 6, & 7)	2,483,591.76	435,329.99	1,111,111.00	771,629.00	40,470.00	534.81	34,661.30
EXPENDITURES							
9. Donor-Authorized Expenditures	2,759,567.00	367,279.34	865,600.06	0.00	76,771.00	160,088.37	34,661.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,759,567.00	367,279.34	865,600.06	0.00	76,771.00	160,088.37	34,661.30
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(275,975.24)	68,050.65	245,510.94	771,629.00	(36,301.00)	(159,553.56)	0.00
a. Unearned Revenue		68,050.65	245,510.94	771,629.00			
b. Accounts Payable							
c. Accounts Receivable	275,975.24				36,301.00	159,553.56	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	68,050.65	245,510.94	771,629.00	0.00	28,670.63	0.00
15. If Carryover is allowed, enter line 14 amount here						28,670.63	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,759,567.00	367,279.34	865,600.06	0.00	76,771.00	160,088.37	34,662.00

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	STRS On-Behalf	STRS On-Behalf	STRS On-Behalf	STRS On-Behalf	Family Literacy	State PreSchool	State PreSchool STAR
RESOURCE CODE	F06-7690	F09-7690	F11-7690	F12-7690	F12-6052	F12-6105	F12-6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					R18056	R18057	
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	2,294,759.27	4,000.00
b. Other Adjustments						(80,792.30)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	2,213,966.97	4,000.00
3. Required Matching Funds/Other						20,178.81	
4. Total Available Award (sum lines 1, 2c, & 3)	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	2,234,145.78	4,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	8,804,490.00	194,795.00	17,831.00	46,282.00	1,875.38	1,989,569.95	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,804,490.00	194,795.00	17,831.00	46,282.00	1,875.38	1,989,569.95	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	2,234,145.78	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	2,234,145.78	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	(5,624.62)	(244,575.83)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable					5,624.62		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
15. If Carryover is allowed, enter line 14 amount here							4,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,804,490.00	194,795.00	17,831.00	46,282.00	7,500.00	1,989,569.95	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	STRS On-Behalf	TOTAL
RESOURCE CODE	F63-7690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		435,329.99
2. a. Current Year Award	6,032.00	16,318,188.27
b. Other Adjustments		(80,793.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,032.00	16,237,395.27
3. Required Matching Funds/Other		20,178.81
4. Total Available Award (sum lines 1, 2c, & 3)	6,032.00	16,692,904.07
REVENUES		
5. Unearned Revenue Deferred from Prior Year	6,032.00	441,361.99
6. Cash Received in Current Year		15,496,841.90
7. Contributed Matching Funds		(0.70)
8. Total Available (sum lines 5, 6, & 7)	6,032.00	15,938,203.19
EXPENDITURES		
9. Donor-Authorized Expenditures	6,032.00	15,575,042.85
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	6,032.00	15,575,042.85
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	363,160.34
a. Unearned Revenue		1,085,190.59
b. Accounts Payable		0.00
c. Accounts Receivable		477,454.42
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,117,861.22
15. If Carryover is allowed, enter line 14 amount here		32,670.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,032.00	15,330,467.72

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	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)	0.00	0.00

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

FEDERAL PROGRAM NAME	DCHS MediCal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	136,129.84	136,129.84
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	136,129.84	136,129.84
3. Required Matching Funds/Other	79,056.83	79,056.83
4. Total Available Award (sum lines 1, 2c, & 3)	215,186.67	215,186.67
REVENUES		
5. Cash Received in Current Year	136,129.84	136,129.84
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	79,056.83	79,056.83
9. Total Available (sum lines 5, 7c, & 8)	215,186.67	215,186.67
EXPENDITURES		
10. Donor-Authorized Expenditures	215,186.67	215,186.67
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	215,186.67	215,186.67
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

STATE PROGRAM NAME	Prop 39 Clean Energy	Educator Effectiveness	Restricted Lottery	Special Ed Apportionment	SpEd Mental Health	Low Incidence Equip	Learning Communities
RESOURCE CODE	F06-6230	F06-6264	F06-6300	F06-6500	F06-6512	6531	7085
REVENUE OBJECT	8590	8590	8560		8590	8590	8590
LOCAL DESCRIPTION (if any)			Z132018	SV01, 02,122018	SV112018	SV032018	
AWARD							
1. Prior Year Restricted Ending Balance	544,422.57	490,829.64	280,396.95		583,091.74	232,480.23	
2. a. Current Year Award	1,236,959.00		1,184,696.26	9,647,051.00	1,265,024.00	72,022.00	318,305.00
b. Other Adjustments			99,778.44	319,363.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,236,959.00	0.00	1,284,474.70	9,966,414.00	1,265,024.00	72,022.00	318,305.00
3. Required Matching Funds/Other				24,668,010.19	2,756.00		
4. Total Available Award (sum lines 1, 2c, & 3)	1,781,381.57	490,829.64	1,564,871.65	34,634,424.19	1,850,871.74	304,502.23	318,305.00
REVENUES							
5. Cash Received in Current Year	1,236,959.00		841,120.72	8,205,575.00	952,812.00	36,011.00	318,305.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	443,353.98	1,760,839.00	312,212.00	36,011.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	443,353.98	1,760,839.00	312,212.00	36,011.00	0.00
8. Contributed Matching Funds	385,168.00			24,668,010.19	2,756.00		
9. Total Available (sum lines 5, 7c, & 8)	1,622,127.00	0.00	1,284,474.70	34,634,424.19	1,267,780.00	72,022.00	318,305.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,352,789.27	490,829.64	1,180,430.27	34,634,424.19	1,734,786.62	122,774.97	231,157.56
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,352,789.27	490,829.64	1,180,430.27	34,634,424.19	1,734,786.62	122,774.97	231,157.56
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	428,592.30	0.00	384,441.38	0.00	116,085.12	181,727.26	87,147.44

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

STATE PROGRAM NAME	College Readiness	RRM	Restricted Lottery	SpEd Mental Health	College Readines	Charter Facilities	Prop 39 Clean Energy
RESOURCE CODE	F06-7338	F06-8150	F08-6300	F08-6512	F08-7338	F09-6030	F09-6230
REVENUE OBJECT	8590	8xxx	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	625,777.53	1,037,899.66	16,885.72				51,125.00
2. a. Current Year Award		7,010,198.37			18,095.88	503,249.50	
b. Other Adjustments				1,544.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	7,010,198.37	0.00	1,544.00	18,095.88	503,249.50	0.00
3. Required Matching Funds/Other						562,488.75	
4. Total Available Award (sum lines 1, 2c, & 3)	625,777.53	8,048,098.03	16,885.72	1,544.00	18,095.88	1,065,738.25	51,125.00
REVENUES							
5. Cash Received in Current Year		7,010,198.37				395,245.50	
6. Amounts Included in Line 5 for Prior Year Adjustments				1,544.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	18,095.88	108,004.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	18,095.88	108,004.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	7,010,198.37	0.00	0.00	18,095.88	503,249.50	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	354,287.97	7,463,734.12	16,885.72	1,544.00	18,095.88	1,065,738.25	6,750.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	354,287.97	7,463,734.12	16,885.72	1,544.00	18,095.88	1,065,738.25	6,750.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	271,489.56	584,363.91	0.00	0.00	0.00	0.00	44,375.00

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STATE AWARDS,
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STATE PROGRAM NAME	Educator Effectiveness	Restricted Lottery	Special Ed Apportionment	SpEd Mental Health	College Readiness	Adult Ed - GAIN	Adult Ed Blk Grant 2016-17
RESOURCE CODE	F09-6264	F09-6300	F09-6500	F09-6512	F09-7338	F11-6371	F11-6391-7
REVENUE OBJECT	8590	8560		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Z132018	SV01,022018				
AWARD							
1. Prior Year Restricted Ending Balance	26,691.00	22,712.63			60,278.01		33,273.62
2. a. Current Year Award		40,989.27	319,363.00	39,365.00		53,076.50	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	40,989.27	319,363.00	39,365.00	0.00	53,076.50	0.00
3. Required Matching Funds/Other							(31,264.62)
4. Total Available Award (sum lines 1, 2c, & 3)	26,691.00	63,701.90	319,363.00	39,365.00	60,278.01	53,076.50	2,009.00
REVENUES							
5. Cash Received in Current Year		27,808.02	289,907.00			53,076.50	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	13,181.25	29,456.00	39,365.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	13,181.25	29,456.00	39,365.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	40,989.27	319,363.00	39,365.00	0.00	53,076.50	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	26,691.00	52,908.00	319,363.00	39,365.00	53,502.06	53,076.50	2,009.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	26,691.00	52,908.00	319,363.00	39,365.00	53,502.06	53,076.50	2,009.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	10,793.90	0.00	0.00	6,775.95	0.00	0.00

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

STATE PROGRAM NAME	Adult Ed Block Grant 2017-18	Adult Ed Block Grant - Data	State PreSchool Reserve	TOTAL
RESOURCE CODE	F11-6391-8	F11-6392-7	F12-6130	
REVENUE OBJECT	8590	8590		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance			8,654.56	4,014,518.86
2. a. Current Year Award	669,435.00	12,650.00	80,917.80	22,471,397.58
b. Other Adjustments	21,752.11			442,437.55
c. Adj Curr Yr Award (sum lines 2a & 2b)	691,187.11	12,650.00	80,917.80	22,913,835.13
3. Required Matching Funds/Other	31,264.62			25,233,254.94
4. Total Available Award (sum lines 1, 2c, & 3)	722,451.73	12,650.00	89,572.36	52,161,608.93
REVENUES				
5. Cash Received in Current Year	693,837.07	12,650.00	80,878.49	20,154,383.67
6. Amounts Included in Line 5 for Prior Year Adjustments				1,544.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(2,649.96)	0.00	39.31	2,757,907.46
b. Noncurrent Accounts Receivable	(2,649.96)			(2,649.96)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	39.31	2,760,557.42
8. Contributed Matching Funds	31,264.62			25,087,198.81
9. Total Available (sum lines 5, 7c, & 8)	725,101.69	12,650.00	80,917.80	48,002,139.90
EXPENDITURES				
10. Donor-Authorized Expenditures	722,451.73	12,650.00		49,956,244.75
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	722,451.73	12,650.00	0.00	49,956,244.75
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	89,572.36	2,205,364.18

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

LOCAL PROGRAM NAME	Project Read	Dept of MH - Friday Night Live	Ed Tech Voucher	Redevelopment	TOTAL
RESOURCE CODE	9010	9011	9030	9986	
REVENUE OBJECT	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)	ARxxxx	R18063	R18064		
AWARD					
1. Prior Year Restricted Ending Balance				329,552.86	329,552.86
2. a. Current Year Award	48,010.00	964.95	46,139.70	3,764,286.96	3,859,401.61
b. Other Adjustments			(33,131.70)		(33,131.70)
c. Adj Curr Yr Award (sum lines 2a & 2b)	48,010.00	964.95	13,008.00	3,764,286.96	3,826,269.91
3. Required Matching Funds/Other		321.69			321.69
4. Total Available Award (sum lines 1, 2c, & 3)	48,010.00	1,286.64	13,008.00	4,093,839.82	4,156,144.46
REVENUES					
5. Cash Received in Current Year		321.69	(33,131.70)	3,764,286.96	3,731,476.95
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	48,010.00	643.26	46,139.70	0.00	94,792.96
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	48,010.00	643.26	46,139.70	0.00	94,792.96
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	48,010.00	964.95	13,008.00	3,764,286.96	3,826,269.91
EXPENDITURES					
10. Donor-Authorized Expenditures	48,010.00	1,286.64	13,008.00	3,680,476.97	3,742,781.61
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	48,010.00	1,286.64	13,008.00	3,680,476.97	3,742,781.61
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	413,362.85	413,362.85

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	117,091,117.79	301	838,207.97	303	116,252,909.82	305	751,767.03		307	115,501,142.79	309
2000 - Classified Salaries	40,085,014.62	311	359,449.13	313	39,725,565.49	315	1,597,071.44		317	38,128,494.05	319
3000 - Employee Benefits	55,957,350.72	321	539,952.79	323	55,417,397.93	325	784,125.39		327	54,633,272.54	329
4000 - Books, Supplies Equip Replace. (6500)	20,530,837.21	331	526,704.31	333	20,004,132.90	335	1,748,703.49		337	18,255,429.41	339
5000 - Services... & 7300 - Indirect Costs	34,895,016.98	341	1,199,230.61	343	33,695,786.37	345	11,973,492.04		347	21,722,294.33	349
TOTAL					265,095,792.51	365			TOTAL	248,240,633.12	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	393
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.			55.76%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.76%
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).	248,240,633.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	169,720,000.00	8,358,010.00	178,078,010.00		5,814,112.00	172,263,898.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	47,389,680.00	7,958,873.00	55,348,553.00		1,910,887.00	53,437,666.00	1,539,740.00
Capital Leases Payable	742,361.00	(177,977.00)	564,384.00	(382,814.00)	88,860.00	92,710.00	92,710.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,366,178.00	70,000.00	7,436,178.00	755,480.00		8,191,658.00	
Net Pension Liability	146,735,107.00	106,562,129.00	253,297,236.00			253,297,236.00	
Total/Net OPEB Liability	18,914,101.00	1,864,456.00	20,778,557.00			20,778,557.00	
Compensated Absences Payable	1,055,366.00	(198,503.00)	856,863.00	45,784.00		902,647.00	
Governmental activities long-term liabilities	391,922,793.00	124,436,988.00	516,359,781.00	418,450.00	7,813,859.00	508,964,372.00	1,632,450.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	3,518,678.00	(16,576.00)	3,502,102.00	1,901,535.00	1,417,157.00	3,986,480.00	970,354.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,144,155.00	8,108,188.00	9,252,343.00			9,252,343.00	
Total/Net OPEB Liability		1,285,081.00	1,285,081.00			1,285,081.00	
Compensated Absences Payable		197,693.00	197,693.00	17,189.00		214,882.00	
Business-type activities long-term liabilities	4,662,833.00	9,574,386.00	14,237,219.00	1,918,724.00	1,417,157.00	14,738,786.00	970,354.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,692,424.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,709,725.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	117,810.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,327,378.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,878,378.18
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,465,556.16
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	344,289.03
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,133,411.62
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				256,849,287.12

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,666.32	
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,428.40	
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.)		235,745,955.48	11,356.57
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)		235,745,955.48	11,356.57
B. Required effort (Line A.2 times 90%)		212,171,359.93	10,220.91
C. Current year expenditures (Line I.E and Line II.B)		256,849,287.12	12,428.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	151,867,722.75		151,867,722.75			158,526,701.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,558.37		20,558.37			20,696.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2017-18 P2 Report			2018-19 P2 Estimate		
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	20,048.77		20,048.77	20,281.50		20,281.50
2. Total Charter Schools ADA (Form A, Line C9)	647.69		647.69	650.00		650.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,696.46			20,931.50
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	330,004.36		330,004.36	330,004.00		330,004.00
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)	28,328,419.43		28,328,419.43	26,840,137.00		26,840,137.00
5. Unsecured Roll Taxes (Object 8042)	1,190,567.67		1,190,567.67	1,190,608.00		1,190,608.00
6. Prior Years' Taxes (Object 8043)	1,852,723.17		1,852,723.17	1,843,066.00		1,843,066.00
7. Supplemental Taxes (Object 8044)	839,012.57		839,012.57	836,846.00		836,846.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,767,562.99)		(2,767,562.99)	(3,465,661.00)		(3,465,661.00)
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)	6,555,637.13		6,555,637.13	5,678,000.00		5,678,000.00
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)	36,328,801.34	0.00	36,328,801.34	33,253,000.00	0.00	33,253,000.00
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)	36,328,801.34	0.00	36,328,801.34	33,253,000.00	0.00	33,253,000.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,216,737.01			2,451,771.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,216,737.01			2,451,771.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	176,930,858.00		176,930,858.00	198,648,348.00		198,648,348.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	242,642.88		242,642.88	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	177,173,500.88	0.00	177,173,500.88	198,648,348.00	0.00	198,648,348.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	270,521,844.05		270,521,844.05	290,726,288.00		290,726,288.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	371,013.28		371,013.28	558,500.00		558,500.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			151,867,722.75			158,526,701.72
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0067			1.0114
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			158,526,701.72			166,218,160.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			36,328,801.34			33,253,000.00
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)			2,483,575.20			2,511,780.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			124,414,637.39			135,416,931.47
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			124,414,637.39			135,416,931.47
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])			220,757.98			324,647.19
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			36,549,559.32			33,577,647.19
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)			124,193,879.41			135,092,284.28
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			36,549,559.32			
b. State Subventions (Line D8)			124,193,879.41			
c. Less: Excluded Appropriations (Line C23)			2,216,737.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			158,526,701.72			

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) 10,456,451.93
- 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) 206,473,811.15

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) 5.06%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,227,455.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,386,763.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	72,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	122,360.19
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,161,927.05
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)	15,971,305.90
9. Carry-Forward Adjustment (Part IV, Line F)	(11,187.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,960,118.41

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	167,874,687.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,449,701.03
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	27,305,001.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,168,291.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	117,810.22
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,049.15
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,369,651.47
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)	676,365.62
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)	13,148.68
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)	21,801,058.17
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)	1,091,738.25
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)	768,466.86
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,138,058.98
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,451,492.64
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)	271,226,521.70

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

(Line A8 divided by Line B18) 5.89%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 5.88%

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>15,971,305.90</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,363,383.87)</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 (5.39%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.39%) times Part III, Line B18); zero if positive	<u>(11,187.49)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(11,187.49)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,593.75) is applied to the current year calculation and the remainder (\$-5,593.74) is deferred to one or more future years:	<u>5.89%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,729.16) is applied to the current year calculation and the remainder (\$-7,458.33) is deferred to one or more future years:	<u>5.89%</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>(11,187.49)</u>

Approved indirect cost rate: 5.39%
Highest rate used in any program: 5.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,567,966.61	407,712.76	5.39%
01	3310	4,054,052.33	211,235.22	5.21%
01	3311	2,686.22	144.78	5.39%
01	3315	117,078.71	6,310.00	5.39%
01	3320	276,591.00	14,908.00	5.39%
01	3345	767.00	41.00	5.35%
01	3550	203,827.40	9,987.98	4.90%
01	4035	972,552.62	52,248.65	5.37%
01	4124	153,481.69	7,672.99	5.00%
01	4203	352,523.60	7,050.47	2.00%
01	4510	14,882.86	744.14	5.00%
01	4810	192,139.25	10,356.30	5.39%
01	5210	1,277,654.26	66,973.06	5.24%
01	5640	204,181.30	11,005.37	5.39%
01	5810	328,101.41	17,684.67	5.39%
01	6010	1,959,107.46	97,955.37	5.00%
01	6264	465,726.96	25,102.68	5.39%
01	6387	1,064,180.20	57,335.06	5.39%
01	6500	33,205,821.85	4,821.00	0.01%
01	6512	1,627,641.14	87,320.00	5.36%
01	6520	72,844.67	3,926.33	5.39%
01	6690	151,900.91	8,187.46	5.39%
01	7085	220,098.17	11,059.39	5.02%
01	7338	336,264.33	18,023.64	5.36%
01	8150	4,559,350.90	208,225.21	4.57%
09	7338	50,765.78	2,736.28	5.39%
11	6371	50,361.99	2,714.51	5.39%
11	6391	687,623.87	36,836.86	5.36%
12	6052	7,116.42	383.58	5.39%
12	6105	2,056,150.76	110,805.40	5.39%
13	5310	12,375,432.27	601,003.12	4.86%
13	5370	76,060.37	3,992.91	5.25%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	363,429.87		319,995.30	683,425.17
2. State Lottery Revenue	8560	3,458,001.21		1,325,463.97	4,783,465.18
3. Other Local Revenue	8600-8799	577.59		0.00	577.59
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	(2,725,610.43)	2,725,610.43		0.00
6. Total Available (Sum Lines A1 through A5)		1,096,398.24	2,725,610.43	1,645,459.27	5,467,467.94
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	16,512.87	2,110,152.85		2,126,665.72
2. Classified Salaries	2000-2999	713.96			713.96
3. Employee Benefits	3000-3999	2,548.02	615,457.58		618,005.60
4. Books and Supplies	4000-4999	308,476.30		1,250,223.99	1,558,700.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	389,630.55			389,630.55
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	10,457.83			10,457.83
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)		728,339.53	2,725,610.43	1,250,223.99	4,704,173.95
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	368,058.71	0.00	395,235.28	763,293.99
D. COMMENTS:					

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

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

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

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	188,199.05	98,954.85	287,153.90	17,692.78	304,846.68	
1110	Regular Education, K-12	130,098,683.73	47,600,586.57	177,699,270.30	10,948,814.66	188,648,084.96	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	3,214,602.37	841,116.20	4,055,718.57	249,890.23	4,305,608.80	
3300	Independent Study Centers	4,946,541.23	1,257,070.06	6,203,611.29	382,231.12	6,585,842.41	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	1,981,440.17	494,774.24	2,476,214.41	152,570.20	2,628,784.61	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	5,116,122.78	1,242,793.33	6,358,916.11	391,800.11	6,750,716.22	
4110	Regular Education, Adult	14,861.27	0.00	14,861.27	915.67	15,776.94	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	1,825,116.96	87,866.12	1,912,983.08	117,867.10	2,030,850.18	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	46,729,643.55	9,512,536.33	56,242,179.88	3,465,322.07	59,707,501.95	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	2,619,100.32	285,775.81	2,904,876.13	178,981.88	3,083,858.01	
7150	Nonagency - Other	220,172.45	0.00	220,172.45	13,565.77	233,738.22	
8100	Community Services	117,810.22	0.00	117,810.22	7,258.79	125,069.01	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					28,824.39	28,824.39
----	Enterprise					1,049.15	1,049.15
----	Facilities Acquisition & Construction					1,762,514.21	1,762,514.21
----	Other Outgo					7,572,779.99	7,572,779.99
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		674,483.95	674,483.95	987,831.28		1,662,315.23
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(755,736.38)		(755,736.38)
----	Total General Fund and Charter Schools Funds Expenditures	197,072,294.10	62,095,957.46	259,168,251.56	16,159,005.28	9,365,167.74	284,692,424.58

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	181,358.73	35.89	1,480.06	0.00	121.37	0.00	0.00			5,203.00	0.00	188,199.05
1110	Regular Education, K-12	121,980,799.64	3,657,161.17	1,789,116.73	185,025.36	240,100.52	0.00	2,227,506.37			18,973.94	0.00	130,098,683.73
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,460,650.72	0.00	52,670.70	483,007.51	201,996.86	0.00	9,640.28			6,636.30	0.00	3,214,602.37
3300	Independent Study Centers	3,673,704.60	129,276.20	66,764.47	765,365.07	306,999.71	0.00	32.19			4,398.99	0.00	4,946,541.23
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	1,205,419.34	0.00	1,180.95	469,460.01	254,664.87	0.00	0.00			50,715.00	0.00	1,981,440.17
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,967,684.14	4,670.39	0.00	1,809.16	133,032.71	0.00	275.00			8,651.38	0.00	5,116,122.78
4110	Regular Education, Adult	14,839.16	22.11	0.00	0.00	0.00	0.00	0.00			0.00	0.00	14,861.27
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	963,579.97	493,844.19	114,931.06	20,668.91	232,092.83	0.00	0.00			0.00	0.00	1,825,116.96
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	33,274,457.22	1,788,118.23	368,577.48	20,485.62	8,342,114.30	2,880,499.90	0.00			29,390.80	26,000.00	46,729,643.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,979,653.86	100,242.77	124,808.71	158,486.35	41,151.96	0.00	0.00	0.00	172,607.33	42,149.34	0.00	2,619,100.32
7150	Nonagency - Other	46,950.57	142,633.09	0.00	0.00	22,892.25	0.00	0.00	0.00	7,696.54	0.00	0.00	220,172.45
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	117,810.22	0.00	0.00	0.00	117,810.22
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	0.00
Total Direct Charged Costs		170,749,097.95	6,316,004.04	2,519,530.16	2,104,307.99	9,775,167.38	2,880,499.90	2,237,453.84	117,810.22	180,303.87	166,118.75	26,000.00	197,072,294.10

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	58,577.41	40,377.44	0.00	98,954.85
1110	Regular Education, K-12	25,375,733.74	18,730,867.25	3,493,985.58	47,600,586.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	497,907.98	343,208.22	0.00	841,116.20
3300	Independent Study Centers	823,012.60	434,057.46	0.00	1,257,070.06
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	292,887.05	201,887.19	0.00	494,774.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	738,075.36	504,717.97	0.00	1,242,793.33
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	87,866.12	0.00	0.00	87,866.12
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,348,117.48	3,533,025.80	631,393.05	9,512,536.33
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	205,020.93	80,754.88	0.00	285,775.81
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)		100,943.59		100,943.59
--	Child Development (Fund 12)	351,464.45	222,075.91	0.00	573,540.36
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		33,778,663.12	24,191,915.71	4,125,378.63	62,095,957.46

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,492,011.66
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	72,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,770,639.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,579,290.68
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,914,741.66
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	197,072,294.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	62,095,957.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	259,168,251.56
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	768,466.86
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,138,058.98
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,451,492.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,358,018.48
D. Total Direct Charged and Allocated Costs (B3 + C5)		274,526,270.04
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.16%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	28,824.39				28,824.39
Enterprise (Objects 1000-5999, 6400, and 6500)		1,049.15			1,049.15
Facilities Acquisition & Construction (Objects 1000-6500)			1,762,514.21		1,762,514.21
Other Outgo (Objects 1000-7999)				7,572,779.99	7,572,779.99
Total Other Costs	28,824.39	1,049.15	1,762,514.21	7,572,779.99	9,365,167.74

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,804,776.77	3,690,398.80	16,780,782.29	10,502,705.25	23,126,177.45	1,065,738.25	4,125,378.63
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	2.00	2.00	2.00	2.00	2.00		
1110 Regular Education, K-12	866.40	866.40	866.40	866.40	875.00	19.00	3,359.00
3100 Alternative Schools							
3200 Continuation Schools	17.00	17.00	17.00	17.00	17.00		
3300 Independent Study Centers	28.10	28.10	28.10	28.10	21.50		
3400 Opportunity Schools							
3550 Community Day Schools	10.00	10.00	10.00	10.00	10.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	25.20	25.20	25.20	25.20	25.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	3.00	3.00	3.00	3.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	182.60	182.60	182.60	182.60	175.00		607.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	7.00	7.00	7.00	7.00	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					5.00		
-- Child Development (Fund 12)	12.00	12.00	12.00	12.00	11.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,153.30	1,153.30	1,153.30	1,153.30	1,145.50	19.00	3,966.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,551,851.38	0.00	0.00	(758,472.66)				
Other Sources/Uses Detail					5,860,845.63	3,086,140.28		
Fund Reconciliation							1,350,046.25	826,879.43
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	220,878.75	0.00	2,736.28	0.00				
Other Sources/Uses Detail					0.00	379,415.88		
Fund Reconciliation							163,167.00	546,400.13
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,558.98	0.00	39,551.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,210.21	15,408.08
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,049.41	0.00	111,188.98	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							86.90	252,334.32
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(21,667.27)	604,996.03	0.00				
Other Sources/Uses Detail					91,140.28	0.00		
Fund Reconciliation							118,879.19	266,295.39
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	76.15	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	251.76	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	377.01	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					495,000.00	834,736.75		
Fund Reconciliation							0.00	0.00
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
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(7,755,376.17)						
Other Sources/Uses Detail					0.00	4,646,693.00		
Fund Reconciliation							482,222.61	492,038.75
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							287,970.72	18,226.80
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	7,777,043.44	(7,777,043.44)	758,472.66	(758,472.66)	8,946,985.91	8,946,985.91	2,417,582.88	2,417,582.90

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	3901	-216.56

Explanation: Prior year adjustments create a negative balance in the current year.

01	0000	7130	-3,590.00
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Explanation: Prior year adjustments create a negative balance in the current year.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of

debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.