

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY  
**FISCAL YEAR 2017-2018**  
**17/18 Unaudited Actuals**

Includes LCFF Estimate for General Revenue and 1.56% COLA on State Categorical, 5.8% HW increase, Step and Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
<b>INCOME</b>											
State LCFF Sources	175,178,455				175,178,455					0	175,178,455
Federal Sources	282,167				282,167	4,746,009	16,736,185			21,482,194	21,764,361
Other State Revenues	3,259,682	2,654,072			5,913,754	12,925,630	14,394,073			27,319,703	33,233,457
Other Local Revenues	2,236,471		149,843		2,386,314		2,094,383	132	21,978	2,116,493	4,502,807
<b>TOTAL REVENUES</b>	<b>180,956,775</b>	<b>2,654,072</b>	<b>149,843</b>	<b>0</b>	<b>183,760,690</b>	<b>17,671,639</b>	<b>33,224,641</b>	<b>132</b>	<b>21,978</b>	<b>50,918,390</b>	<b>234,679,080</b>
<b>EXPENDITURES</b>											
Certificated Salaries	69,921,583	1,370,280		424,528	71,716,391	10,889,450	7,766,743		69,658	18,725,851	90,442,242
Classified Salaries	17,633,443		3,845,609	99,253	21,578,305	11,303,370	3,793,177	2,689,842	55,245	17,841,634	39,419,939
Employee Benefits	47,049,967	640,863	3,045,527	309,620	51,045,977	16,230,420	12,140,629	1,815,329	75,409	30,261,787	81,307,764
Books	1,393,738		0	38	1,393,776	8,599	324,185			332,784	1,726,560
Supplies	5,335,271		816,523	4,354	6,156,148	278,197	2,167,803	1,550,734	133,780	4,130,514	10,286,662
Services, Other Operating Expenses	11,417,722	797,579	(491,487)	50,387	11,774,201	4,661,881	5,150,637	1,354,431	3,759	11,170,708	22,944,909
Capital Outlay	1,980,371		280,593		2,260,964		2,514,712	189,238	470,259	3,174,209	5,435,173
Other Outgo	726,759				726,759					0	726,759
Direct Support/Indirect Costs	(4,038,058)		301,375		(3,736,683)	1,430,160	854,467	304,565		2,589,192	(1,147,491)
Other Uses			616,316		616,316					0	616,316
<b>TOTAL EXPENDITURES</b>	<b>151,420,796</b>	<b>2,808,722</b>	<b>8,414,456</b>	<b>888,180</b>	<b>163,532,154</b>	<b>44,802,077</b>	<b>34,712,353</b>	<b>7,904,139</b>	<b>808,110</b>	<b>88,226,679</b>	<b>251,758,833</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In	135,766				135,766					0	135,766
Transfers Out	(683,021)				(683,021)					0	(683,021)
Other Financing Sources					0					0	0
Contributions	(44,259,934)		8,100,579	888,180	(35,271,175)	26,792,001	575,167	7,904,007		35,271,175	0
<b>TOTAL TRANSFERS</b>	<b>(44,807,189)</b>	<b>0</b>	<b>8,100,579</b>	<b>888,180</b>	<b>(35,818,430)</b>	<b>26,792,001</b>	<b>575,167</b>	<b>7,904,007</b>	<b>0</b>	<b>35,271,175</b>	<b>(547,255)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(15,271,210)</b>	<b>(154,650)</b>	<b>(164,034)</b>	<b>0</b>	<b>(15,589,894)</b>	<b>(338,437)</b>	<b>(912,545)</b>	<b>0</b>	<b>(786,132)</b>	<b>(2,037,114)</b>	<b>(17,627,008)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>47,995,451</b>	<b>154,650</b>	<b>1,259,767</b>	<b>0</b>	<b>49,409,868</b>	<b>1,890,149</b>	<b>3,985,309</b>	<b>0</b>	<b>2,299,236</b>	<b>8,174,694</b>	<b>57,584,562</b>
Components of Fund Balance:											
Fund Balance Transfer	1,095,733		(1,095,733)		0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	166,621	0	0	0	166,621	0	0	0	0	0	166,621
Prepaid	6,225	0	0	0	6,225	0	0	0	0	0	6,225
3% Required Reserve	7,573,256	0	0	0	7,573,256	0	0	0	0	0	7,573,256
Addl 3% Required Reserve (Board Com)	6,824,943	0	0	0	6,824,943	0	0	0	0	0	6,824,943
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
Committed Fund Balance	14,931,586	0	0	0	14,931,586	0	0	0	0	0	14,931,586
Addl Committed Fund Balance	0	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,551,712</b>	<b>3,072,764</b>	<b>0</b>	<b>1,513,104</b>	<b>6,137,580</b>	<b>6,137,580</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>33,819,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,819,974</b>	<b>1,551,712</b>	<b>3,072,764</b>	<b>0</b>	<b>1,513,104</b>	<b>6,137,580</b>	<b>39,957,554</b>

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Includes LCFF Estimate for General Revenue and 1.56% COLA on State Categorical, 5.8% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	13,377,048	0								
Federal Sources		336,421	8,422,455	9,317,273						
Other State Revenues	1,249,223	2,997,727	5,720,247	679,246						
Other Local Revenues	54,719	680,147	470,506	589,239	6,852	863,581	1,696,431	3,412,653	3,723,255	187,829
<b>TOTAL REVENUES</b>	<b>14,680,990</b>	<b>4,014,295</b>	<b>14,613,208</b>	<b>10,585,758</b>	<b>6,852</b>	<b>863,581</b>	<b>1,696,431</b>	<b>3,412,653</b>	<b>3,723,255</b>	<b>187,829</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,254,091	1,343,657	3,669,295							
Classified Salaries	1,029,370	732,011	1,672,539	3,207,770		66,852				
Employee Benefits	4,443,107	1,229,655	4,107,864	3,494,327		50,603				
Books	239,821	28,891	99,415	1,277		75,852				
Supplies	244,128	74,440	499,020	4,360,288	0					
Services, Other Operating Expenses	3,378,926	354,679	4,319,469	15,890	75,036	379,865	480,636	2,994,948	3,163,213	240,259
Capital Outlay	27,856		2,462	197,426		14,607,425	290,602			
Other Outgo										
Direct Support/Indirect Costs		111,763	580,358	455,370						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>15,617,299</b>	<b>3,875,096</b>	<b>14,950,422</b>	<b>11,732,348</b>	<b>75,036</b>	<b>15,180,597</b>	<b>771,238</b>	<b>2,994,948</b>	<b>3,163,213</b>	<b>240,259</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	213,753		414,868	2,752						1,800
Transfers Out								(85,919)		
Other Financing Sources						29,805,000				
Contributions										
<b>TOTAL TRANSFERS</b>	<b>213,753</b>	<b>0</b>	<b>414,868</b>	<b>2,752</b>	<b>0</b>	<b>29,805,000</b>	<b>0</b>	<b>(85,919)</b>	<b>0</b>	<b>1,800</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(722,556)</b>	<b>139,199</b>	<b>77,654</b>	<b>(1,143,838)</b>	<b>(68,184)</b>	<b>15,487,984</b>	<b>925,193</b>	<b>331,786</b>	<b>560,042</b>	<b>(50,630)</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>3,096,163</b>	<b>571,668</b>	<b>170,462</b>	<b>5,033,635</b>	<b>586,426</b>	<b>58,874,979</b>	<b>2,974,107</b>	<b>170,408</b>	<b>7,671,773</b>	<b>2,007,259</b>
Components of Fund Balance:										
Fund Balance Transfer								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	108,512	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Add 3% Required Reserve (Board Com	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	1,956,629
Assigned Fund Balance	1,552,465	63,650	0	0	518,242	0	2,628,234	0	0	0
Committed Fund Balance		0	0	0	0	0	0	0	0	0
Add Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>821,142</b>	<b>647,217</b>	<b>248,116</b>	<b>3,781,285</b>	<b>0</b>	<b>74,362,963</b>	<b>1,271,066</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>502,194</b>	<b>5,650,944</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,373,607</b>	<b>710,867</b>	<b>248,116</b>	<b>3,889,797</b>	<b>518,242</b>	<b>74,362,963</b>	<b>3,899,300</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>

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COLA for General Fund and 2.71%  
COLA on State Categorical, 0.8% HW  
increase, Step and Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
<b>INCOME</b>											
State LCFF Sources	187,588,103				187,588,103					0	187,588,103
Federal Sources	75,000				75,000	4,715,895	14,764,778			19,480,673	19,555,673
Other State Revenues	3,950,590	2,632,380			6,582,970	13,076,869	13,940,188			27,017,057	33,600,027
Other Local Revenues	611,821		130,200		742,021		658,903		13,000	671,903	1,413,924
<b>TOTAL REVENUES</b>	<b>192,225,514</b>	<b>2,632,380</b>	<b>130,200</b>	<b>0</b>	<b>194,988,094</b>	<b>17,792,764</b>	<b>29,363,869</b>	<b>0</b>	<b>13,000</b>	<b>47,169,633</b>	<b>242,157,727</b>
<b>EXPENDITURES</b>											
Certificated Salaries	72,295,861	1,406,063		424,921	74,126,845	11,276,369	7,126,192		76,240	18,478,801	92,605,646
Classified Salaries	18,416,040		3,422,219	109,100	21,947,359	11,448,758	4,007,071	2,427,837	54,214	17,937,880	39,885,239
Employee Benefits	49,522,212	704,869	3,401,061	357,720	53,985,862	17,641,848	12,742,278	1,895,502	79,062	32,358,690	86,344,552
Books	1,388,925		0	200	1,389,125	7,050	812,596	0	0	819,646	2,208,771
Supplies	3,989,257		804,000	13,934	4,807,191	298,040	2,691,335	834,000	47,667	3,871,042	8,678,233
Services, Other Operating Expenses	11,597,266	521,448	(19,278)	91,308	12,190,744	3,854,345	1,948,506	977,166	125,000	6,905,017	19,095,761
Capital Outlay	0		0		0		1,652,096		625,000	2,277,096	2,277,096
Other Outgo	870,880				870,880					0	870,880
Direct Support/Indirect Costs	(3,256,720)		268,328		(2,988,392)	1,195,550	646,686	209,317		2,051,553	(936,839)
Other Uses	0		453,550		453,550					0	453,550
<b>TOTAL EXPENDITURES</b>	<b>154,823,721</b>	<b>2,632,380</b>	<b>8,329,880</b>	<b>997,183</b>	<b>166,783,164</b>	<b>45,721,960</b>	<b>31,626,760</b>	<b>6,343,822</b>	<b>1,007,183</b>	<b>84,699,725</b>	<b>251,482,889</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In					0				0	0	0
Transfers Out	(749,449)				(749,449)					0	(749,449)
Other Financing Sources					0					0	0
Contributions	(44,233,671)		8,199,680	997,183	(35,036,808)	27,929,196	763,790	6,343,822		35,036,808	0
<b>TOTAL TRANSFERS</b>	<b>(44,983,120)</b>	<b>0</b>	<b>8,199,680</b>	<b>997,183</b>	<b>(35,786,257)</b>	<b>27,929,196</b>	<b>763,790</b>	<b>6,343,822</b>	<b>0</b>	<b>35,036,808</b>	<b>(749,449)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(7,581,327)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,581,327)</b>	<b>0</b>	<b>(1,499,101)</b>	<b>0</b>	<b>(994,183)</b>	<b>(2,493,284)</b>	<b>(10,074,611)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>33,819,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,819,974</b>	<b>1,551,712</b>	<b>3,072,764</b>	<b>0</b>	<b>1,513,104</b>	<b>6,137,580</b>	<b>39,957,554</b>
Components of Fund Balance:											
Fund Balance Transfer					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	166,621	0	0	0	166,621	0	0	0	0	0	166,621
Prepaid	6,225	0	0	0	6,225	0	0	0	0	0	6,225
3% Required Reserve	7,566,970	0	0	0	7,566,970	0	0	0	0	0	7,566,970
Add 3% Reserve Set Aside (pending board)	6,824,943	0	0	0	6,824,943	0	0	0	0	0	6,824,943
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
<b>Committed Fund Balance</b>	<b>4,176,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,176,635</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,176,635</b>
Assigned for Estimated 1-time funds	3,179,910	0	0	0	3,179,910	0	0	0	0	0	3,179,910
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>518,921</b>	<b>3,644,296</b>	<b>3,644,296</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>26,238,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,238,647</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>518,921</b>	<b>3,644,296</b>	<b>29,882,943</b>

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COLA for General Fund and 2.71%  
COLA on State Categorical, 0.8% HW  
increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	14,495,480									
Federal Sources		349,617	8,197,106	9,129,408						
Other State Revenues	1,149,600	3,124,128	6,323,819	1,213,500						
Other Local Revenues	25,440	714,372	210,918	617,500	3,000	650,000	1,620,000	2,480,000	3,745,240	223,200
<b>TOTAL REVENUES</b>	<b>15,670,520</b>	<b>4,188,117</b>	<b>14,731,843</b>	<b>10,960,408</b>	<b>3,000</b>	<b>650,000</b>	<b>1,620,000</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>223,200</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,343,238	1,580,083	3,580,441							
Classified Salaries	1,070,162	772,189	1,685,155	3,333,746		61,862				
Employee Benefits	4,737,679	1,473,197	4,281,902	3,830,517		44,845				
Books	79,659	2,700	48,856	1,500	0	0				
Supplies	417,804	50,159	626,911	3,887,908	50,000	0				
Services, Other Operating Expenses	3,095,887	235,199	4,684,569	77,839	350,000	0	431,577	2,480,000	3,745,240	225,000
Capital Outlay	0			28,969		18,000,000	1,503,709			
Other Outgo										
Direct Support/Indirect Costs		74,590	497,749	364,500						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>15,744,429</b>	<b>4,188,117</b>	<b>15,405,583</b>	<b>11,524,979</b>	<b>400,000</b>	<b>18,106,707</b>	<b>1,935,286</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>225,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	73,909	0	673,740	0	0					1,800
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0		0	0	0	0	0	0	0
Contributions		0		0	0	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>73,909</b>	<b>0</b>	<b>673,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(564,571)</b>	<b>(397,000)</b>	<b>(17,456,707)</b>	<b>(315,286)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>2,373,607</b>	<b>710,867</b>	<b>248,116</b>	<b>3,889,797</b>	<b>518,242</b>	<b>74,362,963</b>	<b>3,899,300</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>
Components of Fund Balance:										
Fund Balance Transfer								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	108,512	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Reserve Set Aside (pending boar	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	1,956,629
Assigned Fund Balance	1,552,465	63,651	0	0	121,242	0	2,269,525	0	0	0
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assigned for Estimated 1-time funds	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>821,142</b>	<b>647,216</b>	<b>248,116</b>	<b>3,216,714</b>	<b>0</b>	<b>56,906,256</b>	<b>1,314,489</b>	<b>502,194</b>	<b>5,650,944</b>	<b>0</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,373,607</b>	<b>710,867</b>	<b>248,116</b>	<b>3,325,226</b>	<b>121,242</b>	<b>56,906,256</b>	<b>3,584,014</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY  
**FISCAL YEAR 2019-2020**  
**19/20 at 17/18 Unaudited Actuals**

Includes LCFF Estimate for General Revenue and 2.57% COLA on State Categorical, 2% HW increase, Step and Column

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
<b>INCOME</b>											
State LCFF Sources	193,704,110				193,704,110					0	193,704,110
Federal Sources	75,000				75,000	4,715,895	14,764,778			19,480,673	19,555,673
Other State Revenues	779,867	2,661,602			3,441,469	13,376,224	13,949,795			27,326,019	30,767,488
Other Local Revenues	611,821		130,200		742,021		701,233		6,000	707,233	1,449,254
<b>TOTAL REVENUES</b>	<b>195,170,798</b>	<b>2,661,602</b>	<b>130,200</b>	<b>0</b>	<b>197,962,600</b>	<b>18,092,119</b>	<b>29,415,806</b>	<b>0</b>	<b>6,000</b>	<b>47,513,925</b>	<b>245,476,525</b>
<b>EXPENDITURES</b>											
Certificated Salaries	73,653,682	1,437,055		434,369	75,525,106	11,299,684	7,175,846		77,365	18,552,895	94,078,001
Classified Salaries	18,289,720	0	3,389,548	106,972	21,786,240	11,154,381	3,997,885	2,428,372	55,834	17,636,472	39,422,712
Employee Benefits	52,530,651	759,466	3,476,375	376,794	57,143,286	18,098,045	12,944,777	1,953,099	83,865	33,079,786	90,223,072
Books	1,388,925		0	200	1,389,125	7,050	822,203	0		829,253	2,218,378
Supplies	3,989,257		804,000	13,934	4,807,191	298,040	2,422,849	834,000	47,667	3,602,556	8,409,747
Services, Other Operating Expenses	11,625,931	465,081	(19,278)	91,308	12,163,042	3,854,345	1,897,659	977,166	125,000	6,854,170	19,017,212
Capital Outlay	0				0		271,691		625,000	896,691	896,691
Other Outgo	872,471		0		872,471					0	872,471
Direct Support/Indirect Costs	(3,256,720)		268,328		(2,988,392)	1,195,550	646,686	209,317		2,051,553	(936,839)
Other Uses	0				0					0	0
<b>TOTAL EXPENDITURES</b>	<b>159,093,917</b>	<b>2,661,602</b>	<b>7,918,973</b>	<b>1,023,577</b>	<b>170,698,069</b>	<b>45,907,095</b>	<b>30,179,596</b>	<b>6,401,954</b>	<b>1,014,731</b>	<b>83,503,376</b>	<b>254,201,445</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In					0				489,810	489,810	489,810
Transfers Out	(75,709)				(75,709)					0	(75,709)
Other Financing Sources					0					0	0
Contributions	(43,793,070)		7,788,773	1,023,577	(34,980,720)	27,814,976	763,790	6,401,954		34,980,720	0
<b>TOTAL TRANSFERS</b>	<b>(43,868,779)</b>	<b>0</b>	<b>7,788,773</b>	<b>1,023,577</b>	<b>(35,056,429)</b>	<b>27,814,976</b>	<b>763,790</b>	<b>6,401,954</b>	<b>489,810</b>	<b>35,470,530</b>	<b>414,101</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(7,791,898)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,791,898)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(518,921)</b>	<b>(518,921)</b>	<b>(8,310,819)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>26,238,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,238,647</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>518,921</b>	<b>3,644,296</b>	<b>29,882,943</b>
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	166,621	0	0	0	166,621	0	0	0	0	0	166,621
Prepaid	6,225	0	0	0	6,225	0	0	0	0	0	6,225
3% Required Reserve	7,628,315	0	0	0	7,628,315	0	0	0	0	0	7,628,315
Addl 3% Reserve Set Aside (pending board)	6,328,245	0	0	0	6,328,245	0	0	0	0	0	6,328,245
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance Adjust	0	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>0</b>	<b>3,125,375</b>	<b>3,125,375</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>18,446,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,446,749</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>0</b>	<b>3,125,375</b>	<b>21,572,124</b>

Pajaro Valley Unified School District  
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**FISCAL YEAR 2019-2020**  
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Includes LCFF Estimate for General Revenue and 2.57% COLA on State Categorical, 2% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	14,495,480	0								
Federal Sources		349,617	8,197,106	9,129,408						
Other State Revenues	1,149,600	3,124,128	6,323,819	1,213,500						
Other Local Revenues	25,440	714,372	210,918	617,500	1,000	450,000	1,620,000	2,480,000	3,745,240	223,200
<b>TOTAL REVENUES</b>	<b>15,670,520</b>	<b>4,188,117</b>	<b>14,731,843</b>	<b>10,960,408</b>	<b>1,000</b>	<b>450,000</b>	<b>1,620,000</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>223,200</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,461,154	1,582,785	3,594,042							
Classified Salaries	1,057,384	779,483	1,682,875	3,314,084		61,476				
Employee Benefits	4,987,818	1,501,321	4,381,745	3,911,020		46,246				
Books	79,659	2,700	48,856	1,500		0				
Supplies	417,804	50,159	626,911	3,887,908	50,000	0				
Services, Other Operating Expenses	3,095,887	235,199	4,147,781	77,839	72,242	0	431,577	2,480,000	3,745,240	225,000
Capital Outlay	0			28,969		18,000,000	1,503,709			
Other Outgo										
Direct Support/Indirect Costs		74,590	497,749	364,500						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>16,099,706</b>	<b>4,226,237</b>	<b>14,979,959</b>	<b>11,585,820</b>	<b>122,242</b>	<b>18,107,722</b>	<b>1,935,286</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>225,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	73,909	0	0	0	0	0				1,800
Transfers Out		0		0	0	(489,810)	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0		0	0	0		0	0	0
<b>TOTAL TRANSFERS</b>	<b>73,909</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(489,810)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(355,277)</b>	<b>(38,120)</b>	<b>(248,116)</b>	<b>(625,412)</b>	<b>(121,242)</b>	<b>(18,147,532)</b>	<b>(315,286)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>2,373,607</b>	<b>710,867</b>	<b>248,116</b>	<b>3,325,226</b>	<b>121,242</b>	<b>56,906,256</b>	<b>3,584,014</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	108,512	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Reserve Set Aside (pending boar	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	1,956,629
Assigned Fund Balance	1,501,532	63,651	0	0	0	0	2,699,567	0	0	0
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance Adjust	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>516,798</b>	<b>609,096</b>	<b>0</b>	<b>2,591,302</b>	<b>0</b>	<b>38,758,724</b>	<b>569,161</b>	<b>502,194</b>	<b>5,650,944</b>	<b>0</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,018,330</b>	<b>672,747</b>	<b>0</b>	<b>2,699,814</b>	<b>0</b>	<b>38,758,724</b>	<b>3,268,728</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>

Pajaro Valley Unified School District  
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**FISCAL YEAR 2020-2021**

**20/21 at 17/18 Unaudited Actuals**

Includes LCFF Estimate for General Revenue and 2.67% COLA on State Categorical, 2% HW increase, Step and Column

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
<b>INCOME</b>											
State LCFF Sources	199,646,050				199,646,050					0	199,646,050
Federal Sources	75,000				75,000	4,715,895	14,764,778			19,480,673	19,555,673
Other State Revenues	782,933	2,661,602			3,444,535	13,733,370	13,641,438			27,374,808	30,819,343
Other Local Revenues	611,821		130,200		742,021		701,233		6,000	707,233	1,449,254
<b>TOTAL REVENUES</b>	<b>201,115,804</b>	<b>2,661,602</b>	<b>130,200</b>	<b>0</b>	<b>203,907,606</b>	<b>18,449,265</b>	<b>29,107,449</b>	<b>0</b>	<b>6,000</b>	<b>47,562,714</b>	<b>251,470,320</b>
<b>EXPENDITURES</b>											
Certificated Salaries	74,774,490	1,472,144		443,820	76,690,454	11,461,865	7,168,712		78,491	18,709,068	95,399,522
Classified Salaries	18,539,367		3,446,605	107,124	22,093,096	11,297,567	4,022,574	2,473,218	55,834	17,849,193	39,942,289
Employee Benefits	54,502,028	788,038	3,621,167	389,369	59,300,602	18,737,443	13,085,764	2,053,866	87,045	33,964,118	93,264,720
Books	1,388,925			200	1,389,125	7,050	822,203	0	0	829,253	2,218,378
Supplies	3,989,257		804,000	13,934	4,807,191	298,040	2,274,348	834,000	47,667	3,454,055	8,261,246
Services, Other Operating Expenses	11,689,592	401,420	(19,278)	91,308	12,163,042	3,604,345	1,854,543	977,166	125,000	6,561,054	18,724,096
Capital Outlay					0				625,000	625,000	625,000
Other Outgo	872,471				872,471					0	872,471
Direct Support/Indirect Costs	(3,253,129)		268,328		(2,984,801)	1,195,550	643,095	209,317		2,047,962	(936,839)
Other Uses					0					0	0
<b>TOTAL EXPENDITURES</b>	<b>162,503,001</b>	<b>2,661,602</b>	<b>8,120,822</b>	<b>1,045,755</b>	<b>174,331,180</b>	<b>46,601,860</b>	<b>29,871,239</b>	<b>6,547,567</b>	<b>1,019,037</b>	<b>84,039,703</b>	<b>258,370,883</b>
<b>INTERFUND TRANSFERS</b>											
Transfers In					0				1,013,037	1,013,037	1,013,037
Transfers Out	(75,709)				(75,709)					0	(75,709)
Other Financing Sources					0					0	0
Contributions	(44,500,329)		7,990,622	1,045,755	(35,463,952)	28,152,595	763,790	6,547,567		35,463,952	0
<b>TOTAL TRANSFERS</b>	<b>(44,576,038)</b>	<b>0</b>	<b>7,990,622</b>	<b>1,045,755</b>	<b>(35,539,661)</b>	<b>28,152,595</b>	<b>763,790</b>	<b>6,547,567</b>	<b>1,013,037</b>	<b>36,476,989</b>	<b>937,328</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(5,963,235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,963,235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,963,235)</b>
<b>FUND BALANCE</b>											
<b>Beginning Fund Balance</b>	<b>18,446,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,446,749</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>0</b>	<b>3,125,375</b>	<b>21,572,124</b>
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	166,621	0	0	0	166,621	0	0	0	0	0	166,621
Prepaid	6,225	0	0	0	6,225	0	0	0	0	0	6,225
3% Required Reserve	7,753,398	0	0	0	7,753,398	0	0	0	0	0	7,753,398
Adtl 3% Reserve Set Aside (pending board)	239,927	0	0	0	239,927	0	0	0	0	0	239,927
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
Assigned for Estimated 1-time funds	0	0	0	0	0	0	0	0	0	0	0
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>0</b>	<b>3,125,375</b>	<b>3,125,375</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>12,483,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,483,514</b>	<b>1,551,712</b>	<b>1,573,663</b>	<b>0</b>	<b>0</b>	<b>3,125,375</b>	<b>15,608,889</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2020-2021**

**20/21 at 17/18 Unaudited Actuals**

Includes LCFF Estimate for General Revenue and 2.67% COLA on State Categorical, 2% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
<b>INCOME</b>										
State LCFF Sources	14,945,480									
Federal Sources	0	349,617	8,197,106	9,129,408						
Other State Revenues	1,149,600	3,124,128	6,323,819	1,213,500						
Other Local Revenues	25,440	714,372	210,918	617,500		350,000	1,620,000	2,480,000	3,745,240	223,200
<b>TOTAL REVENUES</b>	<b>16,120,520</b>	<b>4,188,117</b>	<b>14,731,843</b>	<b>10,960,408</b>	<b>0</b>	<b>350,000</b>	<b>1,620,000</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>223,200</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,575,940	1,585,556	3,602,938							
Classified Salaries	1,061,492	791,831	1,695,576	3,360,199		64,536				
Employee Benefits	5,138,368	1,532,099	4,458,386	4,050,273		49,415				
Books	79,659	2,700	48,856	1,500						
Supplies	417,804	50,159	626,911	3,887,908						
Services, Other Operating Expenses	2,921,166	151,182	3,801,427	77,839			431,577	2,480,000	3,745,240	225,000
Capital Outlay			0	28,969		18,000,000	1,503,709			
Other Outgo										
Direct Support/Indirect Costs		74,590	497,749	364,500						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>16,194,429</b>	<b>4,188,117</b>	<b>14,731,843</b>	<b>11,771,188</b>	<b>0</b>	<b>18,113,951</b>	<b>1,935,286</b>	<b>2,480,000</b>	<b>3,745,240</b>	<b>225,000</b>
<b>INTERFUND TRANSFERS</b>										
						0				
Transfers In	73,909	0		0	0					1,800
Transfers Out		0		0	0	(1,013,037)	0	0	0	0
Other Financing Sources	0	0		0	0	0	0	0	0	0
Contributions		0		0	0	0		0	0	0
<b>TOTAL TRANSFERS</b>	<b>73,909</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,013,037)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(810,780)</b>	<b>0</b>	<b>(18,776,988)</b>	<b>(315,286)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>2,018,330</b>	<b>672,747</b>	<b>0</b>	<b>2,699,814</b>	<b>0</b>	<b>38,758,724</b>	<b>3,268,728</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	108,512	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Reserve Set Aside (pending boar	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	1,956,629
Assigned Fund Balance	1,527,231	222,376	0	0	0	0	0	0	0	0
Assigned for Estimated 1-time funds	0	0	0	0	0	0	0	0	0	0
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted Fund Balance</b>	<b>491,099</b>	<b>450,371</b>	<b>0</b>	<b>1,780,522</b>	<b>0</b>	<b>19,981,736</b>	<b>2,953,442</b>	<b>502,194</b>	<b>5,650,944</b>	<b>0</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,018,330</b>	<b>672,747</b>	<b>0</b>	<b>1,889,034</b>	<b>0</b>	<b>19,981,736</b>	<b>2,953,442</b>	<b>502,194</b>	<b>8,231,815</b>	<b>1,956,629</b>



Pajaro Valley Unified School District  
 17/18 Unaudited Actuals vs 17/18 Estimated Actuals  
 Variance reported on items over \$25,000

	17/18 Estimated	17/18 Unaudited	
	Actuals	Actuals	
	TOTAL	TOTAL	
	UNRESTRICTED	UNRESTRICTED	Variance

				In thousands	
<b>INCOME</b>					
State LCFF Sources	176,764,645	175,178,455	(1,586.2)		Adjusted based on FCMAT LCFF Calculator
Federal Sources	131,126	282,167	151.0		
Other State Revenues	5,930,116	5,913,754	(16.4)		
Other Local Revenues	1,967,564	2,386,314	418.8		
<b>TOTAL REVENUES</b>	<b>184,793,451</b>	<b>183,760,690</b>	<b>(1,032.8)</b>		
<b>EXPENDITURES</b>					
Certificated Salaries	71,463,096	71,716,391	253.3		Retro pay came in higher than anticipated
Classified Salaries	21,921,376	21,578,305	(343.1)		Estimated extra work agreements came in less than anticipated
Employee Benefits	52,632,258	51,045,977	(1,586.3)		Workers comp was anticipated higher due to unknown claims amounts
Books	1,403,436	1,393,776	(9.7)		Adjustments less than \$25k
Supplies	6,843,544	6,156,148	(687.4)		Items ordered were not received by 6/30 and adjustments less than \$25k
Services, Other Operating Expenses	11,078,559	11,774,201	695.6		Additional trainings in June and tech licenses/programs came in higher than anticipated
Capital Outlay	1,236,680	2,260,964	1,024.3		Restroom/roof projects anticipated to be completed in July and August was completed in June
Other Outgo	582,611	726,759	144.2		Students serviced by COE was adjusted to actual
Direct Support/Indirect Costs	(3,717,676)	(3,736,683)	(19.0)		Indirects adjusted based on adjusted programs
Other Uses	616,317	616,316	0.0		
<b>TOTAL EXPENDITURES</b>	<b>164,060,201</b>	<b>163,532,154</b>	<b>(528.1)</b>		
			0.0		
<b>INTERFUND TRANSFERS</b>			0.0		
Transfers In	81,310	135,766	54.5		Adjusted contribution to Child Development
Transfers Out	(802,416)	(683,021)	119.4		Adjust contribution to Diamond Tech (-\$34k) increase contribution to Child Development (\$153.6)
Other Financing Sources	0	0	0.0		
Contributions	(34,820,539)	(35,271,175)	(450.6)		Adjust contributions based on changes to SELPA, Restricted Routine Maintenance, other adjustments
<b>TOTAL TRANSFERS</b>	<b>(35,541,645)</b>	<b>(35,818,430)</b>	<b>(276.8)</b>		
			0.0		
<b>Net Incr(Decr) in Fund Balance</b>	<b>(14,808,395)</b>	<b>(15,589,894)</b>	<b>(781.5)</b>		
			0.0		
<b>FUND BALANCE</b>			0.0		
<b>Beginning Fund Balance</b>	<b>49,409,868</b>	<b>49,409,868</b>	<b>0.0</b>		
Components of Fund Balance:			0.0		
Audit Adjustment	0	0	0.0		
Revolving Cash	150,000	150,000	0.0		
Cash w/Fiscal Agent	65,000	65,000	0.0		
Stores	149,395	166,621	17.2		
Prepaid	0	6,225	6.2		
3% Required Reserve	7,521,286	7,573,256	52.0		Adjust due to change in expenditures
Addl 3% Required Reserve (Board Committed)	6,824,943	6,824,943	0.0		
Assigned Fund Balance	5,031,843	4,102,343	929,500.0		Reduction due to projects completed earlier than anticipated
Committed Funds	14,859,006	14,931,586	72.6		Adjusted for deficit spending
Assigned for Estimated 1-time funds	0	0	0.0		
Restricted Fund Balance	0	0	0.0		
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>Ending Fund Balance</b>	<b>34,601,473</b>	<b>33,819,974</b>	<b>(781.5)</b>		

Pajaro Valley Unified School District  
 17/18 Unaudited Actuals vs 17/18 Estimated Actuals  
 Variance reported on items over \$25,000

	17/18 Estimated Actuals TOTAL	17/18 Unaudited Actuals TOTAL	Variance	
	Special Ed	Special Ed		
<b>INCOME</b>			In thousands	
State LCFF Sources	0	0	0.0	
Federal Sources	4,743,846	4,746,009	2.2	Adjusted to actual grants
Other State Revenues	13,128,904	12,925,630	(203.3)	Adjusted to actual grants
Other Local Revenues	0	0	0.0	
<b>TOTAL REVENUES</b>	<b>17,872,750</b>	<b>17,671,639</b>	<b>(201.1)</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	10,737,951	10,889,450	151.5	Retro pay came in higher than anticipated
Classified Salaries	11,159,762	11,303,370	143.6	Aides came in higher than anticipated
Employee Benefits	16,489,328	16,230,420	(258.9)	Workers comp was anticipated higher due to unknown claims amounts
Books	8,631	8,599	(0.0)	
Supplies	286,786	278,197	(8.6)	Adjustments less than \$25k
Services, Other Operating Expenses	4,776,003	4,661,881	(114.1)	Non-Public Schools came in less than anticipated
Capital Outlay	0	0	0.0	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	1,471,022	1,430,160	(40.9)	Indirects adjusted based on adjusted programs
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>44,929,483</b>	<b>44,802,077</b>	<b>(127.4)</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	26,742,358	26,792,001	49.6	Adjusted based on actuals changes
<b>TOTAL TRANSFERS</b>	<b>26,742,358</b>	<b>26,792,001</b>	<b>49.6</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(314,375)</b>	<b>(338,437)</b>	<b>(24.1)</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>1,890,149</b>	<b>1,890,149</b>	<b>0.0</b>	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	1,575,774	1,551,712	(24.1)	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>1,575,774</b>	<b>1,551,712</b>	<b>(24.1)</b>	

Pajaro Valley Unified School District  
 17/18 Unaudited Actuals vs 17/18 Estimated Actuals  
 Variance reported on items over \$25,000

	17/18 Estimated Actuals	17/18 Unaudited Actuals	Variance	
	Federal and State Grants/ Entitlements	Federal and State Grants/ Entitlements		
<b>INCOME</b>				In thousands
State LCFF Sources				0.0
Federal Sources	16,332,979	16,736,185	403.2	Programs spent more than anticipated. Title I (\$332k), LEA (\$41k), Title II (\$64k), Title III (\$46k), and other misc adjusts under \$25k
Other State Revenues	12,859,551	14,394,073	1,534.5	Adjustment for STRS on behalf (see benefits for offset)
Other Local Revenues	2,353,038	2,094,383	(258.7)	New Teacher Project reimbursement came in less than anticipated (\$185k), donations used less than anticipated (\$117k) and other misc adjusts under \$25k
<b>TOTAL REVENUES</b>	<b>31,545,568</b>	<b>33,224,641</b>	<b>1,679.1</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	7,499,592	7,766,743	267.2	Programs spent more than anticipated: 21st Century and After School Education Support (\$160k), Title III (\$50k) and other misc adjusts under \$25k
Classified Salaries	3,897,775	3,793,177	(104.6)	21st Century and After School Education Support spent less than anticipated (\$130k), Migrant Ed spent more than anticipated (\$35k) and other misc adjusts under \$25k
Employee Benefits	10,269,566	12,140,629	1,871.1	STRS on Behalf reported at year end only
Books	348,802	324,185	(24.6)	Adjusts under \$25k
Supplies	2,869,674	2,167,803	(701.9)	21st Century and After School Education Support spent less than anticipated in supplies (\$510k), and other misc adjusts under \$25k
Services, Other Operating Expenses	6,508,383	5,150,637	(1,357.8)	CA Clean Energy Jobs Act projects were done as Capital Outlay rather than Services (\$1.7 mil) and other misc adjusts under \$25k
Capital Outlay	251,775	2,514,712	2,262.9	CA Clean Energy Jobs Act projects were done as Capital Outlay rather than Services (\$2.2 mil) and other misc adjusts under \$25k
Other Outgo			0.0	
Direct Support/Indirect Costs	807,089	854,467	47.4	Indirects adjusted based on adjusted programs
Other Uses			0.0	
<b>TOTAL EXPENDITURES</b>	<b>32,452,656</b>	<b>34,712,353</b>	<b>2,259.7</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	435,566	575,167	139.6	Contribution for New Teacher Project, other adjusts under \$25k
<b>TOTAL TRANSFERS</b>	<b>435,566</b>	<b>575,167</b>	<b>139.6</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(471,522)</b>	<b>(912,545)</b>	<b>(441.0)</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>3,985,309</b>	<b>3,985,309</b>	<b>0.0</b>	
Components of Fund Balance:				
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	3,513,787	3,072,764	(441.0)	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>3,513,787</b>	<b>3,072,764</b>	<b>(441.0)</b>	

Pajaro Valley Unified School District  
 17/18 Unaudited Actuals vs 17/18 Estimated Actuals  
 Variance reported on items over \$25,000

	17/18 Estimated Actuals	17/18 Unaudited Actuals	Variance	
	Restricted Maintenance	Restricted Maintenance		
	8150	8150		
<b>INCOME</b>				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	0	0	0.0	
Other State Revenues	0	0	0.0	
Other Local Revenues	129	132	0.0	
<b>TOTAL REVENUES</b>	<b>129</b>	<b>132</b>	<b>0.0</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	0	0	0.0	
Classified Salaries	2,723,161	2,689,842	(33.3)	Adjusts under \$25k
Employee Benefits	1,869,031	1,815,329	(53.7)	Workers comp was anticipated higher due to unknown claims amounts
Books	0	0	0.0	
Supplies	1,472,447	1,550,734	78.3	Additional Maintenance supplies for work done in June Rental Equipment came in higher than anticipated (\$49k), Infrastructure projects were completed thru June (\$69k) and other miscellaneous
Services, Other Operating Expenses	1,191,282	1,354,431	163.2	adjusts under \$25k
Capital Outlay	87,166	189,238	102.1	New large riding mower purchased for M&O
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	299,657	304,565	4.9	Indirects adjusted based on adjusted programs
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>7,642,744</b>	<b>7,904,139</b>	<b>261.4</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	7,642,615	7,904,007	261.4	Contribution adjusted due additional purchases
<b>TOTAL TRANSFERS</b>	<b>7,642,615</b>	<b>7,904,007</b>	<b>261.4</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
Components of Fund Balance:				
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	0	0	0.0	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

Pajaro Valley Unified School District  
 17/18 Unaudited Actuals vs 17/18 Estimated Actuals  
 Variance reported on items over \$25,000

	17/18 Estimated Actuals	17/18 Unaudited Actuals	Variance	
	Bond Endowment	Bond Endowment		
	Fd 06	Fd 06		
<b>INCOME</b>				In thousands
State LCFF Sources				0.0
Federal Sources				0.0
Other State Revenues				0.0
Other Local Revenues	18,082	21,978	3.9	
<b>TOTAL REVENUES</b>	<b>18,082</b>	<b>21,978</b>	<b>3.9</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	69,467	69,658	0.2	
Classified Salaries	54,668	55,245	0.6	Adjusts under \$25k
Employee Benefits	75,082	75,409	0.3	Benefits associated with salary adjustments
Books	0	0	0.0	
Supplies	141,701	133,780	(7.9)	Adjusts under \$25k
Services, Other Operating Expenses	3,759	3,759	0.0	
Capital Outlay	477,343	470,259	(7.1)	Adjusts under \$25k
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	0	0	0.0	
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>822,020</b>	<b>808,110</b>	<b>(13.9)</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	0	0	0.0	
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(803,938)</b>	<b>(786,132)</b>	<b>17.8</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>2,299,236</b>	<b>2,299,236</b>	<b>0.0</b>	
Components of Fund Balance:				0.0
Audit Adjustment				0.0
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	1,495,298	1,513,104	17.8	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>1,495,298</b>	<b>1,513,104</b>	<b>17.8</b>	

Pajaro Valley Unified School District  
 18/19 Revised Budget at Unaudited Actuals vs 18/19 1st Interim  
 Variance reported on items over \$25,000

	18/19 at 45 day Revise	18/19 Revised at	
	TOTAL	17/18 Unaudited	
	UNRESTRICTED	Actuals	
		TOTAL	
		UNRESTRICTED	Variance

<b>INCOME</b>			In thousands	
State LCFF Sources	187,394,870	187,588,103	193.2	Adjusted based on FCMAT LCFF Calculator
Federal Sources	75,000	75,000	0.0	
Other State Revenues	6,582,970	6,582,970	0.0	
Other Local Revenues	742,021	742,021	0.0	
<b>TOTAL REVENUES</b>	<b>194,794,861</b>	<b>194,988,094</b>	<b>193.2</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	73,421,791	74,126,845	705.1	Increased 2.74 FTE Teachers, 2.67 FTE Pupil Support Services, 1.0 FTE Assistant Principal (WHS), reduced 0.66 FTE After School Assistant Principal. Adjusted for filled positions
Classified Salaries	21,327,169	21,947,359	620.2	Increased 4.43 FTE Classified Support, 2.88 FTE Classified Administrators, 3.65 FTE Clerical Staff and adjusted for filled positions
Employee Benefits	55,694,575	53,985,862	(1,708.7)	Benefits associated with salary adjustments and adjusted workers comp based on adjusted claims
Books	1,395,449	1,389,125	(6.3)	Adjustments less than \$25k
Supplies	4,796,773	4,807,191	10.4	Adjustments less than \$25k
Services, Other Operating Expenses	11,799,422	12,190,744	391.3	Estimated Field Trips and Direct Cost Charter Charges
Capital Outlay	0	0	0.0	
Other Outgo	870,880	870,880	0.0	
Direct Support/Indirect Costs	(2,991,204)	(2,988,392)	2.8	Indirects adjusted based on adjusted programs
Other Uses	453,550	453,550	0.0	
<b>TOTAL EXPENDITURES</b>	<b>166,768,405</b>	<b>166,783,164</b>	<b>14.8</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	(801,056)	(749,449)	51.6	Adjust contribution to Diamond Tech
Other Financing Sources	0	0	0.0	
Contributions	(34,489,405)	(35,036,808)	(547.4)	Adjust contributions based on changes to SELPA, Restricted Routine Maintenance, other adjustments
<b>TOTAL TRANSFERS</b>	<b>(35,290,461)</b>	<b>(35,786,257)</b>	<b>(495.8)</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(7,264,005)</b>	<b>(7,581,327)</b>	<b>(317.3)</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>34,601,473</b>	<b>33,819,974</b>	<b>(781.5)</b>	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	150,000	150,000	0.0	
Cash w/ Fiscal Agent	65,000	65,000	0.0	
Stores	149,395	166,621	17.2	
Prepaid	0	6,225	6.2	
3% Required Reserve	7,545,932	7,566,970	21.0	
Addl 3% Required Reserve (Board Committed)	6,824,943	6,824,943	0.0	
Assigned Fund Balance	4,102,343	4,102,343	0.0	
Committed Funds	5,319,945	4,176,635	(1,143.3)	Adjusted for deficit spending
Assigned for Estimated 1-time funds	3,179,910	3,179,910	0.0	
Restricted Fund Balance	0	0	0.0	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>27,337,468</b>	<b>26,238,647</b>	<b>(1,098.8)</b>	

Pajaro Valley Unified School District  
 18/19 Revised Budget at Unaudited Actuals vs 18/19 1st Interim  
 Variance reported on items over \$25,000

	18/19 at 45 day Revis TOTAL	18/19 Revised at 17/18 Unaudited Actuals TOTAL	Variance
	Special Ed	Special Ed	

<b>INCOME</b>			In thousands	
State LCFF Sources	0	0	0.0	
Federal Sources	4,797,207	4,715,895	(81.3)	Adjusted to actual grants
Other State Revenues	13,342,430	13,076,869	(265.6)	Adjusted to actual grants
Other Local Revenues	0	0	0.0	
<b>TOTAL REVENUES</b>	<b>18,139,637</b>	<b>17,792,764</b>	<b>(346.9)</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	11,114,352	11,276,369	162.0	Adjusted for actual employees, increase 2.48 FTE
Classified Salaries	11,178,303	11,448,758	270.5	Adjusted for actual employees, increase 0.73 FTE
Employee Benefits	17,946,707	17,641,848	(304.9)	Benefits associated with salary adjustments
Books	7,050	7,050	0.0	
Supplies	342,619	298,040	(44.6)	Adjustments less than \$25k
Services, Other Operating Expenses	3,878,954	3,854,345	(24.6)	Adjustments less than \$25k
Capital Outlay	0	0	0.0	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	1,195,550	1,195,550	0.0	
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>45,663,535</b>	<b>45,721,960</b>	<b>58.4</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	27,467,780	27,929,196	461.4	Adjusted based on budget changes
<b>TOTAL TRANSFERS</b>	<b>27,467,780</b>	<b>27,929,196</b>	<b>461.4</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(56,118)</b>	<b>0</b>	<b>56.1</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>1,575,774</b>	<b>1,551,819</b>	<b>(24.0)</b>	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	1,519,656	1,551,819	32.2	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>1,519,656</b>	<b>1,551,819</b>	<b>32.2</b>	

Pajaro Valley Unified School District  
 18/19 Revised Budget at Unaudited Actuals vs 18/19 1st Interim  
 Variance reported on items over \$25,000

	18/19 at 45 day Revise	18/19 Revised at 17/18 Unaudited Actuals	Variance	
	Federal and State Grants/ Entitlements	Federal and State Grants/ Entitlements		
<b>INCOME</b>				In thousands
State LCFF Sources			0.0	
Federal Sources	14,193,530	14,764,778	571.3	Received TIII Immigrant grant-\$266.7k, increased Title II - \$101.5k, received Title IV - \$340.8k, decreased Title I - (\$128.7k), Migrant Ed award adjusted - \$304k, reduced 21st Century (\$350.3k), other adjusts under \$25k
Other State Revenues	13,940,188	13,940,188	0.0	Adjusts under \$25k
Other Local Revenues	644,654	658,903	14.3	Adjusts under \$25k
<b>TOTAL REVENUES</b>	<b>28,778,372</b>	<b>29,363,869</b>	<b>585.5</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	6,865,745	7,126,192	260.5	Adjusted for actual employees, increased 2.54 FTE, added TIII Immigrant - \$170k
Classified Salaries	3,730,846	4,007,071	276.2	Adjusted for actual employees and program revisions, increased 3.12 FTE
Employee Benefits	12,777,640	12,742,278	(35.4)	Benefits associated with salary adjustments
Books	804,876	812,596	7.7	Adjusts under \$25k
Supplies	2,145,368	2,691,335	546.0	Adjusted based on adjusted funding, added Title IV - \$329.5k
Services, Other Operating Expenses	2,280,420	1,948,506	(331.9)	Adjusted based on adjusted funding, reduced 21st Century (\$309.5k)
Capital Outlay	1,664,802	1,652,096	(12.7)	Adjusts under \$25k
Other Outgo			0.0	
Direct Support/Indirect Costs	648,755	646,686	(2.1)	Indirects adjusted based on adjusted programs
Other Uses			0.0	
<b>TOTAL EXPENDITURES</b>	<b>30,918,452</b>	<b>31,626,760</b>	<b>708.3</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	647,508	763,790	116.3	Contribution for New Teacher Project, other adjusts under \$25k
<b>TOTAL TRANSFERS</b>	<b>647,508</b>	<b>763,790</b>	<b>116.3</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(1,492,572)</b>	<b>(1,499,101)</b>	<b>(6.5)</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>3,513,787</b>	<b>3,072,764</b>	<b>(441.0)</b>	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	2,021,215	1,573,663	(447.6)	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>2,021,215</b>	<b>1,573,663</b>	<b>(447.6)</b>	



Pajaro Valley Unified School District  
 18/19 Revised Budget at Unaudited Actuals vs 18/19 1st Interim  
 Variance reported on items over \$25,000

	18/19 at 45 day Revise	18/19 Revised at 17/18 Unaudited Actuals	Variance	
	Restricted Maintenance	Restricted Maintenance		
	8150	8150		
<b>INCOME</b>				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	0	0	0.0	
Other State Revenues	0	0	0.0	
Other Local Revenues	0	0	0.0	
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	0	0	0.0	
Classified Salaries	2,410,517	2,427,837	17.3	Adjusts under \$25k
Employee Benefits	1,943,116	1,895,502	(47.6)	Benefits associated to Salary adjusts and actual individuals changes
Books	0	0	0.0	
Supplies	834,000	834,000	0.0	
Services, Other Operating Expenses	977,166	977,166	0.0	
Capital Outlay	0	0	0.0	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	209,317	209,317	0.0	
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>6,374,116</b>	<b>6,343,822</b>	<b>(30.3)</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	6,374,116	6,343,822	(30.3)	Contribution adjusted due salary and benefits
<b>TOTAL TRANSFERS</b>	<b>6,374,116</b>	<b>6,343,822</b>	<b>(30.3)</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	0	0	0.0	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

Pajaro Valley Unified School District  
 18/19 Revised Budget at Unaudited Actuals vs 18/19 1st Interim  
 Variance reported on items over \$25,000

	18/19 at 45 day Revise	18/19 Revised at 17/18 Unaudited Actuals	Variance	
	Bond Endowment	Bond Endowment		
	Fd 06	Fd 06		
<b>INCOME</b>				In thousands
State LCFF Sources				0.0
Federal Sources				0.0
Other State Revenues				0.0
Other Local Revenues	13,000	13,000		0.0
<b>TOTAL REVENUES</b>	<b>13,000</b>	<b>13,000</b>		<b>0.0</b>
<b>EXPENDITURES</b>				
Certificated Salaries	76,240	76,240		0.0
Classified Salaries	52,967	54,214	1.3	Adjusts under \$25k
Employee Benefits	78,644	79,062	0.4	Benefits associated with salary adjustments
Books	0	0		0.0
Supplies	47,667	47,667		0.0
Services, Other Operating Expenses	125,000	125,000		0.0
Capital Outlay	625,000	625,000		0.0
Other Outgo	0	0		0.0
Direct Support/Indirect Costs	0	0		0.0
Other Uses	0	0		0.0
<b>TOTAL EXPENDITURES</b>	<b>1,005,518</b>	<b>1,007,183</b>		<b>1.7</b>
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0		0.0
Transfers Out	0	0		0.0
Other Financing Sources	0	0		0.0
Contributions	0	0		0.0
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>		<b>0.0</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(992,518)</b>	<b>(994,183)</b>		<b>(1.7)</b>
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>1,495,298</b>	<b>1,513,104</b>		<b>17.8</b>
Components of Fund Balance:				0.0
Audit Adjustment				0.0
Revolving Cash	0	0		0.0
Stores	0	0		0.0
3% Required Reserve	0	0		0.0
Cash w/Fiscal Agent	0	0		0.0
Restricted Fund Balance	<b>502,780</b>	<b>518,921</b>		<b>16.1</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>		<b>0.0</b>
<b>Ending Fund Balance</b>	<b>502,780</b>	<b>518,921</b>		<b>16.1</b>

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	175,178,454.90	0.00	175,178,454.90	187,588,103.00	0.00	187,588,103.00	7.1%
2) Federal Revenue		8100-8299	282,167.30	21,482,194.72	21,764,362.02	75,000.00	19,480,673.00	19,555,673.00	-10.1%
3) Other State Revenue		8300-8599	5,913,753.83	27,319,702.65	33,233,456.48	6,582,970.00	27,017,057.00	33,600,027.00	1.1%
4) Other Local Revenue		8600-8799	2,386,313.52	2,116,493.25	4,502,806.77	742,021.00	671,903.00	1,413,924.00	-68.6%
5) TOTAL, REVENUES			183,760,689.55	50,918,390.62	234,679,080.17	194,988,094.00	47,169,633.00	242,157,727.00	3.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	71,716,390.88	18,725,850.82	90,442,241.70	74,126,845.00	18,478,801.00	92,605,646.00	2.4%
2) Classified Salaries		2000-2999	21,578,303.99	17,841,634.43	39,419,938.42	21,947,359.00	17,937,880.00	39,885,239.00	1.2%
3) Employee Benefits		3000-3999	51,045,976.47	30,261,786.99	81,307,763.46	53,985,862.00	32,358,690.00	86,344,552.00	6.2%
4) Books and Supplies		4000-4999	7,549,924.38	4,463,297.72	12,013,222.10	6,196,316.00	4,690,688.00	10,887,004.00	-9.4%
5) Services and Other Operating Expenditures		5000-5999	11,774,201.19	11,170,707.78	22,944,908.97	12,190,744.00	6,905,017.00	19,095,761.00	-16.8%
6) Capital Outlay		6000-6999	2,260,964.33	3,174,209.11	5,435,173.44	0.00	2,277,095.00	2,277,095.00	-58.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,343,075.13	0.00	1,343,075.13	1,324,430.00	0.00	1,324,430.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,736,682.44)	2,589,191.98	(1,147,490.46)	(2,988,392.00)	2,051,553.00	(936,839.00)	-18.4%
9) TOTAL, EXPENDITURES			163,532,153.93	88,226,678.83	251,758,832.76	166,783,164.00	84,699,724.00	251,482,888.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,228,535.62	(37,308,288.21)	(17,079,752.59)	28,204,930.00	(37,530,091.00)	(9,325,161.00)	-45.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	135,766.49	0.00	135,766.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	683,021.49	0.00	683,021.49	749,449.00	0.00	749,449.00	9.7%
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	(35,271,175.31)	35,271,175.31	0.00	(35,036,808.00)	35,036,808.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,818,430.31)	35,271,175.31	(547,255.00)	(35,786,257.00)	35,036,808.00	(749,449.00)	36.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,589,894.69)	(2,037,112.90)	(17,627,007.59)	(7,581,327.00)	(2,493,283.00)	(10,074,610.00)	-42.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
2) Ending Balance, June 30 (E + F1e)			33,819,973.77	6,137,581.97	39,957,555.74	26,238,646.77	3,644,298.97	29,882,945.74	-25.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	166,620.95	0.00	166,620.95	166,621.00	0.00	166,621.00	0.0%
Prepaid Items		9713	6,225.00	0.00	6,225.00	6,225.00	0.00	6,225.00	0.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted		9740	0.00	6,137,581.97	6,137,581.97	0.00	3,644,298.97	3,644,298.97	-40.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	21,756,529.00	0.00	21,756,529.00	11,001,577.77	0.00	11,001,577.77	-49.4%
d) Assigned									
Other Assignments		9780	4,102,343.00	0.00	4,102,343.00	7,282,253.00	0.00	7,282,253.00	77.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,573,255.82	0.00	7,573,255.82	7,566,970.00	0.00	7,566,970.00	-0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	36,720,604.36	12,018,762.86	48,739,367.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	65,000.00	0.00	65,000.00				
e) Collections Awaiting Deposit		9140	86,483.79	0.00	86,483.79				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	13,999,400.37	0.00	13,999,400.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	166,620.95	0.00	166,620.95				
7) Prepaid Expenditures		9330	6,225.00	0.00	6,225.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			51,194,334.47	12,018,762.86	63,213,097.33				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	11,569,248.63	3,285,806.32	14,855,054.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,805,112.07	23,562.26	5,828,674.33				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,571,812.30	2,571,812.30				
6) TOTAL, LIABILITIES			17,374,360.70	5,881,180.88	23,255,541.58				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,819,973.77	6,137,581.98	39,957,555.75				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	87,162,542.00	0.00	87,162,542.00	99,391,892.00	0.00	99,391,892.00	14.0%
Education Protection Account State Aid - Current Year		8012	23,861,557.00	0.00	23,861,557.00	23,861,557.00	0.00	23,861,557.00	0.0%
State Aid - Prior Years		8019	(145,536.00)	0.00	(145,536.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	373,274.94	0.00	373,274.94	2,965,480.00	0.00	2,965,480.00	694.4%
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	60,096,049.69	0.00	60,096,049.69	59,209,959.00	0.00	59,209,959.00	-1.5%
Unsecured Roll Taxes		8042	1,240,222.07	0.00	1,240,222.07	1,313,421.00	0.00	1,313,421.00	5.9%
Prior Years' Taxes		8043	113,229.16	0.00	113,229.16	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,505,163.55	0.00	1,505,163.55	1,155,523.00	0.00	1,155,523.00	-23.2%
Education Revenue Augmentation Fund (ERAF)		8045	6,051,880.58	0.00	6,051,880.58	4,990,571.00	0.00	4,990,571.00	-17.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,963,584.69	0.00	1,963,584.69	1,746,087.00	0.00	1,746,087.00	-11.1%
Penalties and Interest from Delinquent Taxes		8048	24,674.30	0.00	24,674.30	0.00	0.00	0.00	-100.0%
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	78,325.92	0.00	78,325.92	65,364.00	0.00	65,364.00	-16.5%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>182,324,967.90</b>	<b>0.00</b>	<b>182,324,967.90</b>	<b>194,699,854.00</b>	<b>0.00</b>	<b>194,699,854.00</b>	<b>6.8%</b>
<b>LCFF Transfers</b>									
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	(7,146,513.00)	0.00	(7,146,513.00)	(7,111,751.00)	0.00	(7,111,751.00)	-0.5%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>175,178,454.90</b>	<b>0.00</b>	<b>175,178,454.90</b>	<b>187,588,103.00</b>	<b>0.00</b>	<b>187,588,103.00</b>	<b>7.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,306,213.50	3,306,213.50	0.00	3,312,676.00	3,312,676.00	0.2%
Special Education Discretionary Grants		8182	0.00	1,209,617.86	1,209,617.86	0.00	1,173,016.00	1,173,016.00	-3.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,840,312.03	5,840,312.03		4,683,047.00	4,683,047.00	-19.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		746,516.70	746,516.70		628,434.00	628,434.00	-15.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		266,707.00	266,707.00	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)	
Title III, Part A, English Learner Program	4203	8290		1,107,649.13	1,107,649.13		833,803.00	833,803.00	-24.7%
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		8,308,616.18	8,308,616.18		7,650,347.00	7,650,347.00	-7.9%
Career and Technical Education	3500-3599	8290		147,547.09	147,547.09		155,452.00	155,452.00	5.4%
All Other Federal Revenue	All Other	8290	282,167.30	815,722.23	1,097,889.53	75,000.00	777,191.00	852,191.00	-22.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>282,167.30</b>	<b>21,482,194.72</b>	<b>21,764,362.02</b>	<b>75,000.00</b>	<b>19,480,673.00</b>	<b>19,555,673.00</b>	<b>-10.1%</b>
<b>OTHER STATE REVENUE</b>									
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		11,079,616.00	11,079,616.00		11,079,616.00	11,079,616.00	0.0%
Prior Years	6500	8319		(99,500.00)	(99,500.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	553,465.00	553,465.00	0.00	568,464.00	568,464.00	2.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,216,420.00	0.00	3,216,420.00	3,859,590.00	0.00	3,859,590.00	20.0%
Lottery - Unrestricted and Instructional Materials		8560	2,654,072.09	943,687.78	3,597,759.87	2,632,380.00	865,440.00	3,497,820.00	-2.8%
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		4,561,820.33	4,561,820.33		4,801,048.00	4,801,048.00	5.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		137,763.00	137,763.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		1,008,052.00	1,008,052.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		231,467.23	231,467.23		308,357.00	308,357.00	33.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,261.74	8,903,331.31	8,946,593.05	91,000.00	9,394,132.00	9,485,132.00	6.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,913,753.83</b>	<b>27,319,702.65</b>	<b>33,233,456.48</b>	<b>6,582,970.00</b>	<b>27,017,057.00</b>	<b>33,600,027.00</b>	<b>1.1%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	564,612.56	21,977.59	586,590.15	0.00	13,000.00	13,000.00	-97.8%
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	149,534.33	0.00	149,534.33	130,200.00	0.00	130,200.00	-12.9%
Interagency Services		8677	0.00	13,441.42	13,441.42	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	209,712.91	9,265.41	218,978.32	209,024.00	0.00	209,024.00	-4.5%
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	1,462,453.72	2,071,808.83	3,534,262.55	402,797.00	658,903.00	1,061,700.00	-70.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,386,313.52</b>	<b>2,116,493.25</b>	<b>4,502,806.77</b>	<b>742,021.00</b>	<b>671,903.00</b>	<b>1,413,924.00</b>	<b>-68.6%</b>
<b>TOTAL, REVENUES</b>			<b>183,760,689.55</b>	<b>50,918,390.62</b>	<b>234,679,080.17</b>	<b>194,988,094.00</b>	<b>47,169,633.00</b>	<b>242,157,727.00</b>	<b>3.2%</b>



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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	54,695,258.25	13,473,503.12	68,168,761.37	55,750,315.00	13,222,464.00	68,972,779.00	1.2%
Certificated Pupil Support Salaries		1200	6,924,183.26	464,593.45	7,388,776.71	7,883,334.00	574,340.00	8,457,674.00	14.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,977,846.31	2,985,459.26	10,963,305.57	8,261,843.00	2,522,988.00	10,784,831.00	-1.6%
Other Certificated Salaries		1900	2,119,103.06	1,802,294.99	3,921,398.05	2,231,353.00	2,159,009.00	4,390,362.00	12.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>71,716,390.88</b>	<b>18,725,850.82</b>	<b>90,442,241.70</b>	<b>74,126,845.00</b>	<b>18,478,801.00</b>	<b>92,605,646.00</b>	<b>2.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	324,166.54	9,862,967.06	10,187,133.60	344,724.00	9,713,675.00	10,058,399.00	-1.3%
Classified Support Salaries		2200	9,683,140.25	2,184,299.48	11,867,439.73	9,531,811.00	1,951,886.00	11,483,697.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	1,934,440.95	926,455.19	2,860,896.14	2,191,196.00	927,014.00	3,118,210.00	9.0%
Clerical, Technical and Office Salaries		2400	7,876,788.93	2,322,380.75	10,199,169.68	8,047,083.00	2,356,736.00	10,403,819.00	2.0%
Other Classified Salaries		2900	1,759,767.32	2,545,531.95	4,305,299.27	1,832,545.00	2,988,569.00	4,821,114.00	12.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,578,303.99</b>	<b>17,841,634.43</b>	<b>39,419,938.42</b>	<b>21,947,359.00</b>	<b>17,937,880.00</b>	<b>39,885,239.00</b>	<b>1.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	9,836,134.09	9,366,401.07	19,202,535.16	10,614,349.00	9,960,646.07	20,574,995.07	7.1%
PERS		3201-3202	3,064,665.69	2,626,454.18	5,691,119.87	3,916,223.00	3,238,187.21	7,154,410.21	25.7%
OASDI/Medicare/Alternative		3301-3302	2,667,105.75	1,642,067.35	4,309,173.10	2,754,846.00	1,652,465.37	4,407,311.37	2.3%
Health and Welfare Benefits		3401-3402	30,901,562.31	14,167,900.05	45,069,462.36	31,587,863.00	14,599,062.65	46,186,925.65	2.5%
Unemployment Insurance		3501-3502	70,730.40	29,162.49	99,892.89	223,864.00	143,959.14	367,823.14	268.2%
Workers' Compensation		3601-3602	2,106,604.61	1,083,693.73	3,190,298.34	2,779,073.00	1,603,009.86	4,382,082.86	37.4%
OPEB, Allocated		3701-3702	1,901,224.13	1,190,363.05	3,091,587.18	2,109,644.00	1,161,359.70	3,271,003.70	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	497,949.49	155,745.07	653,694.56	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>51,045,976.47</b>	<b>30,261,786.99</b>	<b>81,307,763.46</b>	<b>53,985,862.00</b>	<b>32,358,690.00</b>	<b>86,344,552.00</b>	<b>6.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,123,484.01	196,523.57	1,320,007.58	1,045,000.00	747,440.00	1,792,440.00	35.8%
Books and Other Reference Materials		4200	270,292.06	136,259.68	406,551.74	344,125.00	72,206.00	416,331.00	2.4%
Materials and Supplies		4300	5,418,177.20	3,232,020.65	8,650,197.85	4,553,989.00	3,463,683.00	8,017,672.00	-7.3%
Noncapitalized Equipment		4400	737,971.11	898,493.82	1,636,464.93	253,202.00	406,774.00	659,976.00	-59.7%
Food		4700	0.00	0.00	0.00	0.00	585.00	585.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,549,924.38</b>	<b>4,463,297.72</b>	<b>12,013,222.10</b>	<b>6,196,316.00</b>	<b>4,690,688.00</b>	<b>10,887,004.00</b>	<b>-9.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	228,779.01	2,376,714.68	2,605,493.69	203,779.00	2,027,356.00	2,231,135.00	-14.4%
Travel and Conferences		5200	314,637.49	427,460.07	742,097.56	367,899.00	481,170.00	849,069.00	14.4%
Dues and Memberships		5300	51,499.72	9,541.94	61,041.66	60,455.00	2,017.00	62,472.00	2.3%
Insurance		5400 - 5450	1,069,712.25	1,239.00	1,070,951.25	1,126,971.00	1,220.00	1,128,191.00	5.3%
Operations and Housekeeping Services		5500	3,036,432.74	12,474.10	3,048,906.84	2,735,100.00	18,000.00	2,753,100.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,683,193.79	637,488.96	2,320,682.75	1,964,531.00	612,996.00	2,577,527.00	11.1%
Transfers of Direct Costs		5710	(981,067.17)	981,067.17	0.00	(555,842.00)	555,842.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,256,223.01)	21,205.79	(3,235,017.22)	(3,080,784.00)	11,725.00	(3,069,059.00)	-5.1%
Professional/Consulting Services and Operating Expenditures		5800	8,843,776.16	6,641,199.93	15,484,976.09	8,517,457.00	3,141,217.00	11,658,674.00	-24.7%
Communications		5900	783,460.21	62,316.14	845,776.35	851,178.00	53,474.00	904,652.00	7.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,774,201.19</b>	<b>11,170,707.78</b>	<b>22,944,908.97</b>	<b>12,190,744.00</b>	<b>6,905,017.00</b>	<b>19,095,761.00</b>	<b>-16.8%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	214,409.00	16,140.00	230,549.00	0.00	50,000.00	50,000.00	-78.3%
Buildings and Improvements of Buildings		6200	2,043,555.33	2,853,703.45	4,897,258.78	0.00	2,171,802.00	2,171,802.00	-55.7%
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	0.00	304,365.66	304,365.66	0.00	55,293.00	55,293.00	-81.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,260,964.33</b>	<b>3,174,209.11</b>	<b>5,435,173.44</b>	<b>0.00</b>	<b>2,277,095.00</b>	<b>2,277,095.00</b>	<b>-58.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	86,140.00	0.00	86,140.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	490,619.00	0.00	490,619.00	720,880.00	0.00	720,880.00	46.9%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	23,252.54	0.00	23,252.54	8,027.00	0.00	8,027.00	-65.5%
Other Debt Service - Principal		7439	593,063.59	0.00	593,063.59	445,523.00	0.00	445,523.00	-24.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,343,075.13</b>	<b>0.00</b>	<b>1,343,075.13</b>	<b>1,324,430.00</b>	<b>0.00</b>	<b>1,324,430.00</b>	<b>-1.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,589,191.98)	2,589,191.98	0.00	(2,051,553.00)	2,051,553.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,147,490.46)	0.00	(1,147,490.46)	(936,839.00)	0.00	(936,839.00)	-18.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,736,682.44)</b>	<b>2,589,191.98</b>	<b>(1,147,490.46)</b>	<b>(2,988,392.00)</b>	<b>2,051,553.00</b>	<b>(936,839.00)</b>	<b>-18.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,532,153.93</b>	<b>88,226,678.83</b>	<b>251,758,832.76</b>	<b>166,783,164.00</b>	<b>84,699,724.00</b>	<b>251,482,888.00</b>	<b>-0.1%</b>

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	135,766.49	0.00	135,766.49	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,766.49	0.00	135,766.49	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	683,021.49	0.00	683,021.49	749,449.00	0.00	749,449.00	9.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			683,021.49	0.00	683,021.49	749,449.00	0.00	749,449.00	9.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(35,271,175.31)	35,271,175.31	0.00	(35,036,808.00)	35,036,808.00	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			(35,271,175.31)	35,271,175.31	0.00	(35,036,808.00)	35,036,808.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(35,818,430.31)	35,271,175.31	(547,255.00)	(35,786,257.00)	35,036,808.00	(749,449.00)	36.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	175,178,454.90	0.00	175,178,454.90	187,588,103.00	0.00	187,588,103.00	7.1%
2) Federal Revenue		8100-8299	282,167.30	21,482,194.72	21,764,362.02	75,000.00	19,480,673.00	19,555,673.00	-10.1%
3) Other State Revenue		8300-8599	5,913,753.83	27,319,702.65	33,233,456.48	6,582,970.00	27,017,057.00	33,600,027.00	1.1%
4) Other Local Revenue		8600-8799	2,386,313.52	2,116,493.25	4,502,806.77	742,021.00	671,903.00	1,413,924.00	-68.6%
5) TOTAL REVENUES			183,760,689.55	50,918,390.62	234,679,080.17	194,988,094.00	47,169,633.00	242,157,727.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		92,341,886.67	53,060,238.44	145,402,125.11	92,866,534.00	53,174,326.34	146,040,860.34	0.4%
2) Instruction - Related Services	2000-2999		23,560,078.34	15,588,421.78	39,148,500.12	24,613,545.00	15,043,803.62	39,657,348.62	1.3%
3) Pupil Services	3000-3999		21,019,333.28	5,445,308.89	26,464,642.17	22,645,916.00	5,459,532.96	28,105,448.96	6.2%
4) Ancillary Services	4000-4999		2,010,989.49	547,387.86	2,558,377.35	2,138,184.00	71,312.00	2,209,496.00	-13.6%
5) Community Services	5000-5999		30,597.46	0.00	30,597.46	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,684,993.16	2,803,951.10	10,488,944.26	9,486,024.00	2,321,920.00	11,807,944.00	12.6%
8) Plant Services	8000-8999		15,541,200.40	10,781,370.76	26,322,571.16	13,708,531.00	8,628,829.08	22,337,360.08	-15.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,343,075.13	0.00	1,343,075.13	1,324,430.00	0.00	1,324,430.00	-1.4%
10) TOTAL EXPENDITURES			163,532,153.93	88,226,678.83	251,758,832.76	166,783,164.00	84,699,724.00	251,482,888.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,228,535.62	(37,308,288.21)	(17,079,752.59)	28,204,930.00	(37,530,091.00)	(9,325,161.00)	-45.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	135,766.49	0.00	135,766.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	683,021.49	0.00	683,021.49	749,449.00	0.00	749,449.00	9.7%
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	(35,271,175.31)	35,271,175.31	0.00	(35,036,808.00)	35,036,808.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(35,818,430.31)	35,271,175.31	(547,255.00)	(35,786,257.00)	35,036,808.00	(749,449.00)	36.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,589,894.69)	(2,037,112.90)	(17,627,007.59)	(7,581,327.00)	(2,493,283.00)	(10,074,610.00)	-42.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,409,868.46	8,174,694.87	57,584,563.33	33,819,973.77	6,137,581.97	39,957,555.74	-30.6%
2) Ending Balance, June 30 (E + F1e)			33,819,973.77	6,137,581.97	39,957,555.74	26,238,646.77	3,644,298.97	29,882,945.74	-25.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	166,620.95	0.00	166,620.95	166,621.00	0.00	166,621.00	0.0%
Prepaid Items		9713	6,225.00	0.00	6,225.00	6,225.00	0.00	6,225.00	0.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted									
		9740	0.00	6,137,581.97	6,137,581.97	0.00	3,644,298.97	3,644,298.97	-40.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	21,756,529.00	0.00	21,756,529.00	11,001,577.77	0.00	11,001,577.77	-49.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,102,343.00	0.00	4,102,343.00	7,282,253.00	0.00	7,282,253.00	77.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,573,255.82	0.00	7,573,255.82	7,566,970.00	0.00	7,566,970.00	-0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
5810	Other Restricted Federal	153.49	153.49
6230	California Clean Energy Jobs Act	1,464,425.59	0.59
6300	Lottery: Instructional Materials	1,456,891.68	1,456,891.68
6512	Special Ed: Mental Health Services	1,551,713.59	1,551,713.59
7338	College Readiness Block Grant	151,293.44	116,618.44
9010	Other Restricted Local	1,513,104.18	518,921.18
Total, Restricted Balance		<u>6,137,581.97</u>	<u>3,644,298.97</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	13,377,048.00	14,495,480.00	8.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,249,223.33	1,149,600.00	-8.0%
4) Other Local Revenue		8600-8799	54,718.56	25,440.00	-53.5%
5) TOTAL, REVENUES			14,680,989.89	15,670,520.00	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,254,090.97	6,343,238.00	1.4%
2) Classified Salaries		2000-2999	1,029,370.48	1,070,162.00	4.0%
3) Employee Benefits		3000-3999	4,443,106.80	4,737,679.00	6.6%
4) Books and Supplies		4000-4999	483,949.26	497,463.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	3,378,926.09	3,095,887.00	-8.4%
6) Capital Outlay		6000-6999	27,856.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,617,299.60	15,744,429.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(936,309.71)	(73,909.00)	-92.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	213,753.06	73,909.00	-65.4%
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			213,753.06	73,909.00	-65.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(722,556.65)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,096,162.63	2,373,605.98	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,162.63	2,373,605.98	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,162.63	2,373,605.98	-23.3%
2) Ending Balance, June 30 (E + F1e)			2,373,605.98	2,373,605.98	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			772,704.71	772,704.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,600,902.12	1,600,902.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.85)	(0.85)	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	930,545.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,159.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,908,046.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,882,751.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	509,145.69		
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			509,145.69		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,373,605.98		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	5,975,573.00	7,503,985.00	25.6%
Education Protection Account State Aid - Current Year		8012	2,042,940.00	1,775,423.00	-13.1%
State Aid - Prior Years		8019	(147,961.00)	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	5,506,496.00	5,216,072.00	-5.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>13,377,048.00</b>	<b>14,495,480.00</b>	<b>8.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	251,629.00	303,995.00	20.8%
Lottery - Unrestricted and Instructional Materials		8560	315,498.33	317,496.00	0.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	183,327.00	0.00	-100.0%
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	498,769.00	528,109.00	5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,249,223.33</b>	<b>1,149,600.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	28,342.60	25,440.00	-10.2%
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	26,375.96	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>54,718.56</b>	<b>25,440.00</b>	<b>-53.5%</b>
<b>TOTAL, REVENUES</b>			<b>14,680,989.89</b>	<b>15,670,520.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,401,384.13	5,475,541.00	1.4%
Certificated Pupil Support Salaries		1200	99,001.39	116,715.00	17.9%
Certificated Supervisors' and Administrators' Salaries		1300	675,608.20	680,980.00	0.8%
Other Certificated Salaries		1900	78,097.25	70,002.00	-10.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,254,090.97</b>	<b>6,343,238.00</b>	<b>1.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	117,962.66	114,368.00	-3.0%
Classified Support Salaries		2200	304,830.91	319,323.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	495,925.78	508,069.00	2.4%
Other Classified Salaries		2900	110,651.13	128,402.00	16.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,029,370.48</b>	<b>1,070,162.00</b>	<b>4.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,384,094.96	1,426,802.00	3.1%
PERS		3201-3202	141,452.82	190,782.00	34.9%
OASDI/Medicare/Alternative		3301-3302	166,246.19	177,591.00	6.8%
Health and Welfare Benefits		3401-3402	2,381,917.05	2,358,380.00	-1.0%
Unemployment Insurance		3501-3502	4,157.75	11,113.00	167.3%
Workers' Compensation		3601-3602	165,306.02	331,081.00	100.3%
OPEB, Allocated		3701-3702	148,758.50	241,930.00	62.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,173.51	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,443,106.80</b>	<b>4,737,679.00</b>	<b>6.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	204,002.98	38,284.00	-81.2%
Books and Other Reference Materials		4200	35,818.08	41,375.00	15.5%
Materials and Supplies		4300	225,401.79	402,704.00	78.7%
Noncapitalized Equipment		4400	18,726.41	15,100.00	-19.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>483,949.26</b>	<b>497,463.00</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,948.38	11,450.00	-65.2%
Dues and Memberships		5300	12,921.00	7,390.00	-42.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,466.00	10,500.00	-27.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,336.35	25,624.00	9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,084,360.33	2,903,795.00	-5.9%
Professional/Consulting Services and Operating Expenditures		5800	200,982.68	129,978.00	-35.3%
Communications		5900	9,911.35	7,150.00	-27.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,378,926.09</b>	<b>3,095,887.00</b>	<b>-8.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	27,856.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,856.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>15,617,299.60</b>	<b>15,744,429.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	213,753.06	73,909.00	-65.4%
(a) TOTAL, INTERFUND TRANSFERS IN			213,753.06	73,909.00	-65.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			213,753.06	73,909.00	-65.4%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	13,377,048.00	14,495,480.00	8.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,249,223.33	1,149,600.00	-8.0%
4) Other Local Revenue		8600-8799	54,718.56	25,440.00	-53.5%
5) TOTAL, REVENUES			14,680,989.89	15,670,520.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,551,125.67	9,682,099.00	1.4%
2) Instruction - Related Services	2000-2999		5,368,780.11	5,348,535.00	-0.4%
3) Pupil Services	3000-3999		175,912.54	200,981.00	14.3%
4) Ancillary Services	4000-4999		46,973.42	47,250.00	0.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		474,507.86	465,564.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,617,299.60	15,744,429.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(936,309.71)	(73,909.00)	-92.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	213,753.06	73,909.00	-65.4%
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			213,753.06	73,909.00	-65.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(722,556.65)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,096,162.63	2,373,605.98	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,162.63	2,373,605.98	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,162.63	2,373,605.98	-23.3%
2) Ending Balance, June 30 (E + F1e)			2,373,605.98	2,373,605.98	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			772,704.71	772,704.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,600,902.12	1,600,902.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.85)	(0.85)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6230	California Clean Energy Jobs Act	700,993.00	700,993.00
6300	Lottery: Instructional Materials	71,711.71	71,711.71
Total, Restricted Balance		<u>772,704.71</u>	<u>772,704.71</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	336,421.00	349,617.00	3.9%
3) Other State Revenue		8300-8599	2,997,727.00	3,124,128.00	4.2%
4) Other Local Revenue		8600-8799	680,146.60	714,372.00	5.0%
5) TOTAL, REVENUES			4,014,294.60	4,188,117.00	4.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,343,656.76	1,580,083.00	17.6%
2) Classified Salaries		2000-2999	732,010.67	772,189.00	5.5%
3) Employee Benefits		3000-3999	1,229,654.58	1,473,197.00	19.8%
4) Books and Supplies		4000-4999	103,330.82	52,859.00	-48.8%
5) Services and Other Operating Expenditures		5000-5999	354,678.77	235,199.00	-33.7%
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	111,762.56	74,590.00	-33.3%
9) TOTAL, EXPENDITURES			3,875,094.16	4,188,117.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			139,200.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			139,200.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,667.63	710,868.07	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,667.63	710,868.07	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,667.63	710,868.07	24.3%
2) Ending Balance, June 30 (E + F1e)			710,868.07	710,868.07	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			647,216.85	647,216.85	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	63,651.22	63,651.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	738,657.06		
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	752.64		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	527,465.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,266,875.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	145,132.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	366,911.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	43,962.23		
6) TOTAL, LIABILITIES			556,006.98		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			710,868.11		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	336,421.00	349,617.00	3.9%
TOTAL, FEDERAL REVENUE			336,421.00	349,617.00	3.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,870,908.00	2,954,849.00	2.9%
All Other State Revenue	All Other	8590	126,819.00	169,279.00	33.5%
TOTAL, OTHER STATE REVENUE			2,997,727.00	3,124,128.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	7,641.03	6,000.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	326,479.90	703,872.00	115.6%
Interagency Services		8677	33,855.75	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	312,169.92	4,500.00	-98.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>680,146.60</b>	<b>714,372.00</b>	<b>5.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,014,294.60</b>	<b>4,188,117.00</b>	<b>4.3%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	874,257.92	1,058,860.00	21.1%
Certificated Pupil Support Salaries		1200	56,829.34	69,394.00	22.1%
Certificated Supervisors' and Administrators' Salaries		1300	250,347.91	334,071.00	33.4%
Other Certificated Salaries		1900	162,221.59	117,758.00	-27.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,343,656.76</b>	<b>1,580,083.00</b>	<b>17.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	50,897.43	56,193.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	609,230.80	646,402.00	6.1%
Other Classified Salaries		2900	71,882.44	69,594.00	-3.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>732,010.67</b>	<b>772,189.00</b>	<b>5.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	279,045.22	376,022.00	34.8%
PERS		3201-3202	93,938.01	131,946.00	40.5%
OASDI/Medicare/Alternative		3301-3302	73,113.80	82,311.00	12.6%
Health and Welfare Benefits		3401-3402	661,752.77	691,222.00	4.5%
Unemployment Insurance		3501-3502	2,309.79	5,365.00	132.3%
Workers' Compensation		3601-3602	58,089.03	108,050.00	86.0%
OPEB, Allocated		3701-3702	48,658.96	78,281.00	60.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,747.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,229,654.58</b>	<b>1,473,197.00</b>	<b>19.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	23,839.19	0.00	-100.0%
Books and Other Reference Materials		4200	5,052.02	2,700.00	-46.6%
Materials and Supplies		4300	67,545.16	48,059.00	-28.8%
Noncapitalized Equipment		4400	6,894.45	2,100.00	-69.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>103,330.82</b>	<b>52,859.00</b>	<b>-48.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,292.89	15,231.00	6.6%
Dues and Memberships		5300	388.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,703.27	10,991.00	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,205.03	21,684.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,517.28	66,727.00	1.8%
Professional/Consulting Services and Operating Expenditures		5800	218,435.83	99,390.00	-54.5%
Communications		5900	22,136.47	21,176.00	-4.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>354,678.77</b>	<b>235,199.00</b>	<b>-33.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	111,762.56	74,590.00	-33.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,762.56	74,590.00	-33.3%
TOTAL, EXPENDITURES			3,875,094.16	4,188,117.00	8.1%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	336,421.00	349,617.00	3.9%
3) Other State Revenue		8300-8599	2,997,727.00	3,124,128.00	4.2%
4) Other Local Revenue		8600-8799	680,146.60	714,372.00	5.0%
5) TOTAL, REVENUES			4,014,294.60	4,188,117.00	4.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,672,961.82	1,886,176.00	12.7%
2) Instruction - Related Services	2000-2999		1,840,594.69	1,943,316.00	5.6%
3) Pupil Services	3000-3999		66,854.37	84,903.00	27.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,762.56	74,590.00	-33.3%
8) Plant Services	8000-8999		182,920.72	199,132.00	8.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,875,094.16	4,188,117.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			139,200.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			139,200.44	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,667.63	710,868.07	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,667.63	710,868.07	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,667.63	710,868.07	24.3%
2) Ending Balance, June 30 (E + F1e)			710,868.07	710,868.07	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			647,216.85	647,216.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	63,651.22	63,651.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6391	Adult Education Block Grant Program	647,216.85	647,216.85
Total, Restricted Balance		647,216.85	647,216.85

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,422,455.07	8,197,106.00	-2.7%
3) Other State Revenue		8300-8599	5,720,247.32	6,323,819.00	10.6%
4) Other Local Revenue		8600-8799	470,506.15	210,918.00	-55.2%
5) TOTAL, REVENUES			14,613,208.54	14,731,843.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,669,294.60	3,580,441.00	-2.4%
2) Classified Salaries		2000-2999	1,672,538.90	1,685,155.00	0.8%
3) Employee Benefits		3000-3999	4,107,864.19	4,281,902.00	4.2%
4) Books and Supplies		4000-4999	598,434.71	675,767.00	12.9%
5) Services and Other Operating Expenditures		5000-5999	4,319,469.25	4,684,569.00	8.5%
6) Capital Outlay		6000-6999	2,461.51	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	580,358.33	497,749.00	-14.2%
9) TOTAL, EXPENDITURES			14,950,421.49	15,405,583.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(337,212.95)	(673,740.00)	99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	414,868.34	673,740.00	62.4%
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			414,868.34	673,740.00	62.4%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			77,655.39	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,462.31	248,117.70	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,462.31	248,117.70	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,462.31	248,117.70	45.6%
2) Ending Balance, June 30 (E + F1e)			248,117.70	248,117.70	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			248,117.70	248,117.70	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(122,509.90)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	266,252.15		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	404,190.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,114,649.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,662,582.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	910,373.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	504,091.76		
6) TOTAL, LIABILITIES			1,414,464.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			248,117.70		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	8,422,455.07	8,197,106.00	-2.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,422,455.07</b>	<b>8,197,106.00</b>	<b>-2.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	739,291.00	875,755.00	18.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,716,495.32	5,169,074.00	9.6%
All Other State Revenue	All Other	8590	264,461.00	278,990.00	5.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,720,247.32</b>	<b>6,323,819.00</b>	<b>10.6%</b>
<b>OTHER LOCAL REVENUE</b>					
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	15,741.63	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	103,875.93	0.00	-100.0%
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	350,888.59	210,918.00	-39.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>470,506.15</b>	<b>210,918.00</b>	<b>-55.2%</b>
<b>TOTAL, REVENUES</b>			<b>14,613,208.54</b>	<b>14,731,843.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,683,701.01	2,557,614.00	-4.7%
Certificated Pupil Support Salaries		1200	3,109.69	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	833,524.95	849,968.00	2.0%
Other Certificated Salaries		1900	148,958.95	172,859.00	16.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,669,294.60</b>	<b>3,580,441.00</b>	<b>-2.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	119,572.19	686,365.00	474.0%
Classified Support Salaries		2200	226,866.37	135,524.00	-40.3%
Classified Supervisors' and Administrators' Salaries		2300	187,870.67	223,234.00	18.8%
Clerical, Technical and Office Salaries		2400	538,283.83	598,408.00	11.2%
Other Classified Salaries		2900	599,945.84	41,624.00	-93.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,672,538.90</b>	<b>1,685,155.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	741,250.95	770,561.00	4.0%
PERS		3201-3202	228,356.97	310,872.00	36.1%
OASDI/Medicare/Alternative		3301-3302	177,014.52	183,672.00	3.8%
Health and Welfare Benefits		3401-3402	2,559,009.32	2,595,766.00	1.4%
Unemployment Insurance		3501-3502	82,374.32	28,189.00	-65.8%
Workers' Compensation		3601-3602	141,254.36	227,867.00	61.3%
OPEB, Allocated		3701-3702	120,645.55	164,975.00	36.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	57,958.20	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,107,864.19</b>	<b>4,281,902.00</b>	<b>4.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	99,414.69	48,856.00	-50.9%
Materials and Supplies		4300	435,492.04	621,911.00	42.8%
Noncapitalized Equipment		4400	63,527.98	5,000.00	-92.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>598,434.71</b>	<b>675,767.00</b>	<b>12.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,995.41	36,334.00	-6.8%
Dues and Memberships		5300	2,388.00	0.00	-100.0%
Insurance		5400-5450	1,783.40	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,896.05	9,929.00	-73.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,443.21	122,498.00	-32.5%
Professional/Consulting Services and Operating Expenditures		5800	4,035,063.80	4,505,086.00	11.6%
Communications		5900	21,899.38	10,722.00	-51.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,319,469.25</b>	<b>4,684,569.00</b>	<b>8.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,461.51	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,461.51</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	580,358.33	497,749.00	-14.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>580,358.33</b>	<b>497,749.00</b>	<b>-14.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,950,421.49</b>	<b>15,405,583.00</b>	<b>3.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	414,868.34	673,740.00	62.4%
(a) TOTAL, INTERFUND TRANSFERS IN			414,868.34	673,740.00	62.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			414,868.34	673,740.00	62.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,422,455.07	8,197,106.00	-2.7%
3) Other State Revenue		8300-8599	5,720,247.32	6,323,819.00	10.6%
4) Other Local Revenue		8600-8799	470,506.15	210,918.00	-55.2%
5) TOTAL, REVENUES			14,613,208.54	14,731,843.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,008,250.91	10,833,850.00	20.3%
2) Instruction - Related Services	2000-2999		3,085,707.86	2,190,190.00	-29.0%
3) Pupil Services	3000-3999		1,436,999.90	1,599,107.00	11.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		580,358.33	497,749.00	-14.2%
8) Plant Services	8000-8999		839,104.49	284,687.00	-66.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,950,421.49	15,405,583.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(337,212.95)	(673,740.00)	99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	414,868.34	673,740.00	62.4%
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			414,868.34	673,740.00	62.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			77,655.39	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,462.31	248,117.70	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,462.31	248,117.70	45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,462.31	248,117.70	45.6%
2) Ending Balance, June 30 (E + F1e)			248,117.70	248,117.70	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			248,117.70	248,117.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6130	Child Development: Center-Based Reserve Account	248,117.70	248,117.70
Total, Restricted Balance		<u>248,117.70</u>	<u>248,117.70</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,317,272.81	9,129,408.00	-2.0%
3) Other State Revenue		8300-8599	679,245.78	1,213,500.00	78.7%
4) Other Local Revenue		8600-8799	589,239.47	617,500.00	4.8%
5) TOTAL, REVENUES			10,585,758.06	10,960,408.00	3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,207,769.95	3,333,746.00	3.9%
3) Employee Benefits		3000-3999	3,494,326.63	3,830,517.00	9.6%
4) Books and Supplies		4000-4999	4,361,565.03	3,889,408.00	-10.8%
5) Services and Other Operating Expenditures		5000-5999	15,890.29	77,839.00	389.9%
6) Capital Outlay		6000-6999	197,426.10	28,969.00	-85.3%
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	455,369.57	364,500.00	-20.0%
9) TOTAL, EXPENDITURES			11,732,347.57	11,524,979.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,146,589.51)	(564,571.00)	-50.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,752.20	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			2,752.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,143,837.31)	(564,571.00)	-50.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,033,635.26	3,889,797.95	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,033,635.26	3,889,797.95	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,033,635.26	3,889,797.95	-22.7%
2) Ending Balance, June 30 (E + F1e)			3,889,797.95	3,325,226.95	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	108,512.07	108,512.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,781,285.88	3,216,714.95	-14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,571,396.82		
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	32,443.98		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	622,953.49		
6) Stores		9320	108,512.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,335,306.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	445,508.42		
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			445,508.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,889,797.95		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,317,272.81	9,129,408.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,317,272.81</b>	<b>9,129,408.00</b>	<b>-2.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	679,245.78	1,213,500.00	78.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>679,245.78</b>	<b>1,213,500.00</b>	<b>78.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	543,502.12	575,000.00	5.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,737.35	42,500.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>589,239.47</b>	<b>617,500.00</b>	<b>4.8%</b>
<b>TOTAL, REVENUES</b>			<b>10,585,758.06</b>	<b>10,960,408.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,635,619.96	2,695,522.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	271,600.64	324,253.00	19.4%
Clerical, Technical and Office Salaries		2400	234,313.74	254,521.00	8.6%
Other Classified Salaries		2900	66,235.61	59,450.00	-10.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,207,769.95</b>	<b>3,333,746.00</b>	<b>3.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	455,675.69	556,364.00	22.1%
OASDI/Medicare/Alternative		3301-3302	237,276.99	247,905.00	4.5%
Health and Welfare Benefits		3401-3402	2,645,175.95	2,747,766.00	3.9%
Unemployment Insurance		3501-3502	2,350.88	25,799.00	997.4%
Workers' Compensation		3601-3602	75,705.00	146,526.00	93.5%
OPEB, Allocated		3701-3702	67,288.87	106,157.00	57.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,853.25	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,494,326.63</b>	<b>3,830,517.00</b>	<b>9.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	1,276.58	1,500.00	17.5%
Materials and Supplies		4300	327,494.93	289,028.00	-11.7%
Noncapitalized Equipment		4400	70,636.37	54,333.00	-23.1%
Food		4700	3,962,157.15	3,544,547.00	-10.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,361,565.03</b>	<b>3,889,408.00</b>	<b>-10.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,618.08	16,900.00	-9.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,106.15	13,000.00	-13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,662.05	42,300.00	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,303.60)	(23,961.00)	-75.1%
Professional/Consulting Services and Operating Expenditures		5800	29,470.28	21,000.00	-28.7%
Communications		5900	7,337.33	8,600.00	17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,890.29	77,839.00	389.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	197,426.10	28,969.00	-85.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			197,426.10	28,969.00	-85.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	455,369.57	364,500.00	-20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			455,369.57	364,500.00	-20.0%
TOTAL, EXPENDITURES			11,732,347.57	11,524,979.00	-1.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,752.20	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,752.20	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			2,752.20	0.00	-100.0%



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,317,272.81	9,129,408.00	-2.0%
3) Other State Revenue		8300-8599	679,245.78	1,213,500.00	78.7%
4) Other Local Revenue		8600-8799	589,239.47	617,500.00	4.8%
5) TOTAL, REVENUES			10,585,758.06	10,960,408.00	3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,257,365.52	11,136,963.00	-1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		455,369.57	364,500.00	-20.0%
8) Plant Services	8000-8999		19,612.48	23,516.00	19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,732,347.57	11,524,979.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,146,589.51)	(564,571.00)	-50.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,752.20	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			2,752.20	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,143,837.31)	(564,571.00)	-50.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,033,635.26	3,889,797.95	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,033,635.26	3,889,797.95	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,033,635.26	3,889,797.95	-22.7%
2) Ending Balance, June 30 (E + F1e)			3,889,797.95	3,325,226.95	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	108,512.07	108,512.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,781,285.88	3,216,714.95	-14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,713,987.38	3,207,664.45
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	61,029.12	2,781.12
9010	Other Restricted Local	6,269.38	6,269.38
Total, Restricted Balance		<u>3,781,285.88</u>	<u>3,216,714.95</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,851.96	3,000.00	-56.2%
5) TOTAL, REVENUES			6,851.96	3,000.00	-56.2%
<b>B. EXPENDITURES</b>					
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	50,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	350,000.00	New
6) Capital Outlay		6000-6999	75,036.31	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			75,036.31	400,000.00	433.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,184.35)	(397,000.00)	482.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,184.35)	(397,000.00)	482.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,425.91	518,241.56	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,425.91	518,241.56	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,425.91	518,241.56	-11.6%
2) Ending Balance, June 30 (E + F1e)			518,241.56	121,241.56	-76.6%
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	518,241.56	121,241.56	-76.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	518,241.56		
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			518,241.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			518,241.56		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	6,851.96	3,000.00	-56.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,851.96	3,000.00	-56.2%
<b>TOTAL, REVENUES</b>			6,851.96	3,000.00	-56.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	50,000.00	New



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	350,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	350,000.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	35,273.60	0.00	-100.0%
Buildings and Improvements of Buildings		6200	39,762.71	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			75,036.31	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			75,036.31	400,000.00	433.1%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,851.96	3,000.00	-56.2%
5) TOTAL, REVENUES			6,851.96	3,000.00	-56.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		75,036.31	400,000.00	433.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,036.31	400,000.00	433.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(68,184.35)	(397,000.00)	482.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,184.35)	(397,000.00)	482.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,425.91	518,241.56	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,425.91	518,241.56	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,425.91	518,241.56	-11.6%
2) Ending Balance, June 30 (E + F1e)			518,241.56	121,241.56	-76.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	518,241.56	121,241.56	-76.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	863,580.72	650,000.00	-24.7%
5) TOTAL, REVENUES			863,580.72	650,000.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,852.27	61,862.00	-7.5%
3) Employee Benefits		3000-3999	50,603.24	44,845.00	-11.4%
4) Books and Supplies		4000-4999	75,851.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	379,865.04	0.00	-100.0%
6) Capital Outlay		6000-6999	14,607,425.11	18,000,000.00	23.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,180,597.25	18,106,707.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,317,016.53)	(17,456,707.00)	21.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	29,805,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,805,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,487,983.47	(17,456,707.00)	-212.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,874,979.67	74,362,963.14	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,874,979.67	74,362,963.14	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,874,979.67	74,362,963.14	26.3%
2) Ending Balance, June 30 (E + F1e)			74,362,963.14	56,906,256.14	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			74,362,963.14	56,906,256.14	-23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	76,130,828.03		
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	1,579,619.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			77,710,447.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,734,436.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,613,048.02		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,347,484.69		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			74,362,963.14		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	863,580.72	650,000.00	-24.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			863,580.72	650,000.00	-24.7%
<b>TOTAL, REVENUES</b>			863,580.72	650,000.00	-24.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	55,712.00	60,240.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,140.27	1,622.00	-85.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>66,852.27</b>	<b>61,862.00</b>	<b>-7.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,884.68	10,575.00	7.0%
OASDI/Medicare/Alternative		3301-3302	5,205.95	4,479.00	-14.0%
Health and Welfare Benefits		3401-3402	30,491.55	24,106.00	-20.9%
Unemployment Insurance		3501-3502	34.06	1,156.00	3294.0%
Workers' Compensation		3601-3602	2,775.29	2,626.00	-5.4%
OPEB, Allocated		3701-3702	2,211.71	1,903.00	-14.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,603.24</b>	<b>44,845.00</b>	<b>-11.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,583.77	0.00	-100.0%
Noncapitalized Equipment		4400	56,267.82	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>75,851.59</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	56,847.78	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	321,817.26	0.00	-100.0%
Communications		5900	1,200.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>379,865.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	32,900.00	0.00	-100.0%
Land Improvements		6170	300,062.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,274,462.31	18,000,000.00	26.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,607,425.11</b>	<b>18,000,000.00</b>	<b>23.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,180,597.25</b>	<b>18,106,707.00</b>	<b>19.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	29,805,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,805,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			29,805,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	863,580.72	650,000.00	-24.7%
5) TOTAL, REVENUES			863,580.72	650,000.00	-24.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,180,597.25	18,106,707.00	19.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,180,597.25	18,106,707.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,317,016.53)	(17,456,707.00)	21.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	29,805,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,805,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,487,983.47	(17,456,707.00)	-212.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,874,979.67	74,362,963.14	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,874,979.67	74,362,963.14	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,874,979.67	74,362,963.14	26.3%
2) Ending Balance, June 30 (E + F1e)			74,362,963.14	56,906,256.14	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			74,362,963.14	56,906,256.14	-23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	74,362,963.14	56,906,256.14
Total, Restricted Balance		<u>74,362,963.14</u>	<u>56,906,256.14</u>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,696,430.99	1,620,000.00	-4.5%
5) TOTAL, REVENUES			1,696,430.99	1,620,000.00	-4.5%
<b>B. EXPENDITURES</b>					
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	480,636.00	431,577.00	-10.2%
6) Capital Outlay		6000-6999	290,602.20	1,503,709.00	417.4%
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, EXPENDITURES			771,238.20	1,935,286.00	150.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			925,192.79	(315,286.00)	-134.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			925,192.79	(315,286.00)	-134.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,974,107.02	3,899,299.81	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,107.02	3,899,299.81	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,107.02	3,899,299.81	31.1%
2) Ending Balance, June 30 (E + F1e)			3,899,299.81	3,584,013.81	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,271,066.20	1,314,489.20	3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,628,233.61	2,269,524.61	-13.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,068,682.79		
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	3,754.96		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,072,437.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	173,137.94		
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			173,137.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,899,299.81		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	626,220.83	590,000.00	-5.8%
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	42,205.86	30,000.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,028,004.30	1,000,000.00	-2.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,696,430.99	1,620,000.00	-4.5%
<b>TOTAL, REVENUES</b>			1,696,430.99	1,620,000.00	-4.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	475,256.26	431,577.00	-9.2%
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	5,379.74	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>480,636.00</b>	<b>431,577.00</b>	<b>-10.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,980.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	279,622.20	1,503,709.00	437.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>290,602.20</b>	<b>1,503,709.00</b>	<b>417.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>771,238.20</b>	<b>1,935,286.00</b>	<b>150.9%</b>

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,696,430.99	1,620,000.00	-4.5%
5) TOTAL, REVENUES			1,696,430.99	1,620,000.00	-4.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		771,238.20	1,935,286.00	150.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			771,238.20	1,935,286.00	150.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			925,192.79	(315,286.00)	-134.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			925,192.79	(315,286.00)	-134.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,974,107.02	3,899,299.81	31.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,974,107.02	3,899,299.81	31.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,974,107.02	3,899,299.81	31.1%
2) Ending Balance, June 30 (E + F1e)					
			3,899,299.81	3,584,013.81	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,271,066.20	1,314,489.20	3.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	2,628,233.61	2,269,524.61	-13.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	1,271,066.20	1,314,489.20
Total, Restricted Balance		<u>1,271,066.20</u>	<u>1,314,489.20</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,558.80	52,144.00	-20.5%
4) Other Local Revenue		8600-8799	14,174,766.38	9,523,798.00	-32.8%
5) TOTAL, REVENUES			14,240,325.18	9,575,942.00	-32.8%
<b>B. EXPENDITURES</b>					
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	11,341,396.78	12,662,995.36	11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,341,396.78	12,662,995.36	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,898,928.40	(3,087,053.36)	-206.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,898,928.40	(3,087,053.36)	-206.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,317,365.92	12,216,294.32	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,317,365.92	12,216,294.32	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,317,365.92	12,216,294.32	31.1%
2) Ending Balance, June 30 (E + F1e)			12,216,294.32	9,129,240.96	-25.3%
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			12,216,294.32	9,129,240.96	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,216,291.32		
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			12,216,291.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,216,291.32		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	62,185.40	52,144.00	-16.1%
Other Subventions/In-Lieu Taxes		8572	3,373.40	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			65,558.80	52,144.00	-20.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,379,520.70	8,995,697.00	-13.3%
Unsecured Roll		8612	208,515.02	290,450.00	39.3%
Prior Years' Taxes		8613	16,555.08	0.00	-100.0%
Supplemental Taxes		8614	2,652.55	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	205,216.18	0.00	-100.0%
Interest		8660	88,014.85	66,011.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,274,292.00	171,640.00	-94.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,174,766.38	9,523,798.00	-32.8%
<b>TOTAL, REVENUES</b>			14,240,325.18	9,575,942.00	-32.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,145,000.00	5,555,000.00	8.0%
Bond Interest and Other Service Charges		7434	6,196,396.78	7,107,995.36	14.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,341,396.78</b>	<b>12,662,995.36</b>	<b>11.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,341,396.78</b>	<b>12,662,995.36</b>	<b>11.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,558.80	52,144.00	-20.5%
4) Other Local Revenue		8600-8799	14,174,766.38	9,523,798.00	-32.8%
5) TOTAL, REVENUES			14,240,325.18	9,575,942.00	-32.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,341,396.78	12,662,995.36	11.7%
10) TOTAL, EXPENDITURES			11,341,396.78	12,662,995.36	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,898,928.40	(3,087,053.36)	-206.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,898,928.40	(3,087,053.36)	-206.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,317,365.92	12,216,294.32	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,317,365.92	12,216,294.32	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,317,365.92	12,216,294.32	31.1%
2) Ending Balance, June 30 (E + F1e)			12,216,294.32	9,129,240.96	-25.3%
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			12,216,294.32	9,129,240.96	-25.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	12,216,294.32	9,129,240.96
Total, Restricted Balance		<u>12,216,294.32</u>	<u>9,129,240.96</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,412,653.46	2,480,000.00	-27.3%
5) TOTAL, REVENUES			3,412,653.46	2,480,000.00	-27.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,994,948.38	2,480,000.00	-17.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,994,948.38	2,480,000.00	-17.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			417,705.08	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	85,918.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(85,918.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,786.48	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	170,408.29	502,194.77	194.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,408.29	502,194.77	194.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			170,408.29	502,194.77	194.7%
2) Ending Net Position, June 30 (E + F1e)			502,194.77	502,194.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	502,194.77	502,194.77	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,019,767.01		
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	200,000.00		
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	1,730,650.48		
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			6,950,417.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,448,222.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,448,222.72		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			502,194.77		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,152.14	50,000.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,344,501.32	2,430,000.00	-27.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,412,653.46	2,480,000.00	-27.3%
<b>TOTAL, REVENUES</b>			3,412,653.46	2,480,000.00	-27.3%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,994,948.38	2,480,000.00	-17.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,994,948.38</b>	<b>2,480,000.00</b>	<b>-17.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,994,948.38</b>	<b>2,480,000.00</b>	<b>-17.2%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	85,918.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			85,918.60	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(85,918.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,412,653.46	2,480,000.00	-27.3%
5) TOTAL, REVENUES			3,412,653.46	2,480,000.00	-27.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,994,948.38	2,480,000.00	-17.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,994,948.38	2,480,000.00	-17.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			417,705.08	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	85,918.60	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(85,918.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,786.48	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	170,408.29	502,194.77	194.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,408.29	502,194.77	194.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			170,408.29	502,194.77	194.7%
2) Ending Net Position, June 30 (E + F1e)			502,194.77	502,194.77	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	502,194.77	502,194.77	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,723,255.07	3,745,240.00	0.6%
5) TOTAL, REVENUES			3,723,255.07	3,745,240.00	0.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,163,212.62	3,745,240.00	18.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,163,212.62	3,745,240.00	18.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			560,042.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			560,042.45	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,671,773.49	8,231,815.94	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,773.49	8,231,815.94	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,773.49	8,231,815.94	7.3%
2) Ending Net Position, June 30 (E + F1e)			8,231,815.94	8,231,815.94	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,580,871.00	2,580,871.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,650,944.94	5,650,944.94	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,403,858.70		
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	2,977,043.48		
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	850,913.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			8,231,815.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			8,231,815.94		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	58,540.73	50,000.00	-14.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,664,714.34	3,695,240.00	0.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,723,255.07</b>	<b>3,745,240.00</b>	<b>0.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,723,255.07</b>	<b>3,745,240.00</b>	<b>0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,163,212.62	3,745,240.00	18.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,163,212.62</b>	<b>3,745,240.00</b>	<b>18.4%</b>
<b>TOTAL, EXPENSES</b>			<b>3,163,212.62</b>	<b>3,745,240.00</b>	<b>18.4%</b>

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,723,255.07	3,745,240.00	0.6%
5) TOTAL, REVENUES			3,723,255.07	3,745,240.00	0.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,163,212.62	3,745,240.00	18.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,163,212.62	3,745,240.00	18.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			560,042.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			560,042.45	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,671,773.49	8,231,815.94	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,773.49	8,231,815.94	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,773.49	8,231,815.94	7.3%
2) Ending Net Position, June 30 (E + F1e)			8,231,815.94	8,231,815.94	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,580,871.00	2,580,871.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,650,944.94	5,650,944.94	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	187,828.58	223,200.00	18.8%
5) TOTAL, REVENUES			187,828.58	223,200.00	18.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	240,258.50	225,000.00	-6.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			240,258.50	225,000.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,429.92)	(1,800.00)	-96.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	1,800.00	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			1,800.00	1,800.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(50,629.92)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,007,259.84	1,956,629.92	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,259.84	1,956,629.92	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,007,259.84	1,956,629.92	-2.5%
2) Ending Net Position, June 30 (E + F1e)			1,956,629.92	1,956,629.92	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,956,629.92	1,956,629.92	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,266,180.95		
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	10,496.61		
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	1,800.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,278,477.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	321,848.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			321,848.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,956,629.92		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,694.91	18,000.00	-32.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	161,133.67	205,200.00	27.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			187,828.58	223,200.00	18.8%
<b>TOTAL, REVENUES</b>			187,828.58	223,200.00	18.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	240,258.50	225,000.00	-6.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>240,258.50</b>	<b>225,000.00</b>	<b>-6.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>240,258.50</b>	<b>225,000.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,800.00	1,800.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800.00	1,800.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			1,800.00	1,800.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	187,828.58	223,200.00	18.8%
5) TOTAL, REVENUES			187,828.58	223,200.00	18.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		240,258.50	225,000.00	-6.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			240,258.50	225,000.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(52,429.92)	(1,800.00)	-96.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	1,800.00	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			1,800.00	1,800.00	0.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(50,629.92)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,007,259.84	1,956,629.92	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,259.84	1,956,629.92	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,007,259.84	1,956,629.92	-2.5%
2) Ending Net Position, June 30 (E + F1e)			1,956,629.92	1,956,629.92	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,956,629.92	1,956,629.92	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	17,261.97	17,220.19	17,378.88	17,261.97	17,220.19	17,261.97
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,261.97	17,220.19	17,378.88	17,261.97	17,220.19	17,261.97
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	51.72	51.72	51.72	51.72	51.72	51.72
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	51.72	51.72	51.72	51.72	51.72	51.72
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,313.69	17,271.91	17,430.60	17,313.69	17,271.91	17,313.69
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.76%
	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	\$121,827,695.31
	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.	\$121,827,695.31
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	4.14%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2018

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Jean Gardner

Helen Bellonzi

Name

Name

Sr Director, Fiscal Services

Director of Finance

Title

Title

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E-mail Address

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	90,442,241.70	301	0.00	303	90,442,241.70	305	4,722,843.50		307	85,719,398.20	309
2000 - Classified Salaries	39,419,938.42	311	229,012.92	313	39,190,925.50	315	6,400,567.11		317	32,790,358.39	319
3000 - Employee Benefits	81,307,763.46	321	3,217,693.15	323	78,090,070.31	325	5,582,322.69		327	72,507,747.62	329
4000 - Books, Supplies Equip Replace. (6500)	12,013,222.10	331	13,441.42	333	11,999,780.68	335	1,774,338.16		337	10,225,442.52	339
5000 - Services... & 7300 - Indirect Costs	21,797,418.51	341	48,739.86	343	21,748,678.65	345	5,129,352.56		347	16,619,326.09	349
TOTAL					241,471,696.84	365			TOTAL	217,862,272.82	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	397
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).	217,862,272.82
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	164,217,906.00	612,781.00	164,830,687.00	29,805,000.00	5,145,000.00	189,490,687.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,124,619.60	(82,404.60)	1,042,215.00		596,693.00	445,522.00	
Lease Revenue Bonds Payable	9,589,717.00	(406,966.00)	9,182,751.00			9,182,751.00	
Other General Long-Term Debt	83,106.00		83,106.00		27,702.00	55,404.00	
Net Pension Liability	167,250,206.00	20,303,037.00	187,553,243.00			187,553,243.00	
Total/Net OPEB Liability	39,057,958.00	6,462,200.00	45,520,158.00			45,520,158.00	
Compensated Absences Payable	1,938,175.00		1,938,175.00		349,626.00	1,588,549.00	
Governmental activities long-term liabilities	383,261,687.60	26,888,647.40	410,150,335.00	29,805,000.00	6,119,021.00	433,836,314.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	268,059,153.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,488,710.56
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	30,597.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,437,297.06
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	616,316.13
4. Other Transfers Out	All	9200	7200-7299	640,619.00
5. Interfund Transfers Out	All	9300	7600-7629	683,021.49
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,441.42
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)				7,421,292.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,146,589.51
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)				240,295,740.24

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,271.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,912.52
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	223,337,066.75	11,842.29
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	223,337,066.75	11,842.29
B. Required effort (Line A.2 times 90%)	201,003,360.08	10,658.06
C. Current year expenditures (Line I.E and Line II.B)	240,295,740.24	13,912.52
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%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
(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)	118,142,013.02		118,142,013.02			121,827,695.31
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,409.22		17,409.22			17,313.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
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>B. CURRENT YEAR GANN ADA</b>	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
(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)	17,313.69		17,313.69	17,313.69		17,313.69
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			17,313.69			17,313.69
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	373,274.94		373,274.94	2,965,480.00		2,965,480.00
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)	60,096,049.69		60,096,049.69	59,209,959.00		59,209,959.00
5. Unsecured Roll Taxes (Object 8042)	1,240,222.07		1,240,222.07	1,313,421.00		1,313,421.00
6. Prior Years' Taxes (Object 8043)	113,229.16		113,229.16	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,505,163.55		1,505,163.55	1,155,523.00		1,155,523.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,051,880.58		6,051,880.58	4,990,571.00		4,990,571.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	24,674.30		24,674.30	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	78,325.92		78,325.92	65,364.00		65,364.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,963,584.69		1,963,584.69	1,746,087.00		1,746,087.00
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)	71,446,404.90	0.00	71,446,404.90	71,446,405.00	0.00	71,446,405.00
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)	71,446,404.90	0.00	71,446,404.90	71,446,405.00	0.00	71,446,405.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,963,955.94			1,997,430.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,963,955.94			1,997,430.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	119,042,612.00		119,042,612.00	132,532,857.00		132,532,857.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(293,497.00)		(293,497.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	118,749,115.00	0.00	118,749,115.00	132,532,857.00	0.00	132,532,857.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	249,360,070.06		249,360,070.06	257,828,247.00		257,828,247.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	614,932.75		614,932.75	38,440.00		38,440.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			118,142,013.02			121,827,695.31
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9945			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			121,827,695.31			126,298,771.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			71,446,404.90			71,446,405.00
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)			2,077,642.80			2,077,642.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			52,345,246.35			56,849,796.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			52,345,246.35			56,849,796.73
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])			306,030.27			19,130.73
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			71,752,435.17			71,465,535.73
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)			52,039,216.08			56,830,666.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			71,752,435.17			
b. State Subventions (Line D8)			52,039,216.08			
c. Less: Excluded Appropriations (Line C23)			1,963,955.94			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			121,827,695.31			





**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) 9,040,344.23
- 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) 210,360,863.39

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.30%

**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)	7,230,068.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,584,750.19
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	320,593.26
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)	875,177.97
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)	33,686.65
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)	11,112,276.79
9. Carry-Forward Adjustment (Part IV, Line F)	361,995.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,474,271.96

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,148,760.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	44,491,547.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,779,879.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,575,626.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	30,597.46
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,254,542.43
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)	90,861.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	87,619.12
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)	19,477,797.98
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)	786,014.10
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,763,331.60
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,367,601.65
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,079,551.90
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)	276,933,732.53

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

(Line A8 divided by Line B18) 4.01%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.14%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>11,112,276.79</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>631,694.79</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.11%) times Part III, Line B18); zero if negative	<u>361,995.17</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.11%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>361,995.17</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>361,995.17</u>

Approved indirect cost rate: 4.11%  
Highest rate used in any program: 4.11%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	5,609,751.25	230,560.78	4.11%
01	3060	2,822,930.03	116,022.43	4.11%
01	3061	326,310.77	13,411.37	4.11%
01	3110	362,339.56	14,892.15	4.11%
01	3410	221,434.21	8,768.79	3.96%
01	3550	141,813.90	5,733.19	4.04%
01	4035	717,064.16	29,452.54	4.11%
01	4124	4,349,142.58	178,749.73	4.11%
01	4203	1,085,930.51	21,718.62	2.00%
01	5630	119,889.34	4,927.45	4.11%
01	5640	780,192.20	32,065.90	4.11%
01	5810	545.86	22.43	4.11%
01	6010	4,381,731.18	180,089.15	4.11%
01	6385	260,653.73	10,712.86	4.11%
01	6387	159,456.66	6,553.67	4.11%
01	6500	34,359,574.00	1,412,178.49	4.11%
01	6520	224,158.00	9,213.00	4.11%
01	7220	209,534.84	8,611.88	4.11%
01	8150	7,410,336.78	304,564.83	4.11%
01	9010	2,713,566.78	942.72	0.03%
11	6391	2,538,870.58	102,283.31	4.03%
12	5025	637,558.39	26,203.65	4.11%
12	5210	7,462,438.65	306,706.23	4.11%
12	6052	16,809.14	690.86	4.11%
12	6065	748,462.15	30,761.79	4.11%
12	6070	101,075.44	4,154.20	4.11%
12	6105	4,798,954.12	197,237.01	4.11%
12	9010	355,342.76	14,604.59	4.11%
13	5310	10,407,330.99	427,741.30	4.11%
13	5320	311,020.52	12,782.94	4.11%
13	5370	359,187.38	14,762.60	4.11%
13	9010	2,013.01	82.73	4.11%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	335,513.31		921,196.07	1,256,709.38
2. State Lottery Revenue	8560	2,886,891.48		1,026,366.72	3,913,258.20
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,222,404.79	0.00	1,947,562.79	5,169,967.58
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,392,321.38			1,392,321.38
2. Classified Salaries	2000-2999	26,597.77			26,597.77
3. Employee Benefits	3000-3999	685,695.00			685,695.00
4. Books and Supplies	4000-4999	47,783.86		294,795.84	342,579.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	859,679.25			859,679.25
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			164.56	164.56
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			123,999.00	123,999.00
6. Capital Outlay	6000-6999	27,856.00			27,856.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,039,933.26	0.00	418,959.40	3,458,892.66
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	182,471.53	0.00	1,528,603.39	1,711,074.92
<b>D. COMMENTS:</b>					
On-line technology resources, outside printing of instructional materials to increase student achievement					

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	12,060.00	0.00	12,060.00	502.42		12,562.42
1110	Regular Education, K-12	167,915,423.39	23,115,667.41	191,031,090.80	7,958,346.42		198,989,437.22
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	2,261,377.03	91,944.93	2,353,321.96	98,039.28		2,451,361.24
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	933,186.37	128,182.10	1,061,368.47	44,216.56		1,105,585.03
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,105,563.31	70,888.73	2,176,452.04	90,670.89		2,267,122.93
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	3,586,855.22	420,197.49	4,007,052.71	166,933.63		4,173,986.34
5000-5999	Special Education	47,405,223.66	1,569,971.36	48,975,195.02	2,040,304.36		51,015,499.38
6000	Regional Occupational Ctr/Prg (ROC/P)	42,888.86	233.28	43,122.14	1,796.47		44,918.61
<b>Other Goals</b>							
7110	Nonagency - Educational	13,441.42	0.00	13,441.42	559.97		14,001.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	132,027.81	0.00	132,027.81	5,500.27		137,528.08
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					5,435,164.17	5,435,164.17
----	Other Outgo					2,026,096.62	2,026,096.62
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		303,816.43	303,816.43	1,229,564.44		1,533,380.87
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,147,490.46)		(1,147,490.46)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	224,408,047.07	25,700,901.73	250,108,948.80	10,488,944.25	7,461,260.79	268,059,153.84

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	1,000.00	1,060.00	0.00	0.00	10,000.00	0.00	0.00			0.00	0.00	12,060.00
1110	Regular Education, K-12	113,461,522.56	14,305,993.50	5,452,554.02	17,034,696.64	14,328,963.40	0.00	2,599,057.31			732,635.96	0.00	167,915,423.39
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,233,005.81	39,849.53	101,735.85	784,274.29	97,624.98	0.00	1,670.00			3,216.57	0.00	2,261,377.03
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	632,391.89	0.00	7,546.28	287,613.43	0.00	0.00	4,023.46			1,611.31	0.00	933,186.37
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	1,594,804.70	95,252.23	11,592.53	380,015.68	19,951.44	0.00	600.00			3,346.73	0.00	2,105,563.31
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	1,942,348.79	542,720.42	274,999.08	0.00	818,476.91	0.00	0.00			8,310.02	0.00	3,586,855.22
5000-5999	Special Education	36,031,846.75	4,209,503.13	121,095.14	0.00	3,696,652.74	3,206,578.60	0.00			103,257.13	36,290.17	47,405,223.66
6000	ROC/P	42,888.86	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42,888.86
<b>Other Goals</b>													
7110	Nonagency - Educational	13,441.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,441.42
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	101,430.35	0.00	0.00	0.00		30,597.46	0.00	0.00	0.00	132,027.81
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
<b>Total Direct Charged Costs</b>		154,953,250.78	19,194,378.81	6,070,953.25	18,486,600.04	18,971,669.47	3,206,578.60	2,605,350.77	30,597.46	0.00	852,377.72	36,290.17	224,408,047.07

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	989,133.48	18,512,790.82	3,613,743.11	23,115,667.41
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	13,436.97	78,507.96	0.00	91,944.93
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	5,832.02	122,350.08	0.00	128,182.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	7,266.69	63,622.04	0.00	70,888.73
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	12,363.88	407,833.61	0.00	420,197.49
5000-5999	Special Education (allocated to 5001)	168,790.26	1,023,050.60	378,130.50	1,569,971.36
6000	ROC/P	233.28	0.00	0.00	233.28
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	38,724.59	265,091.84	0.00	303,816.43
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,235,781.17	20,473,246.95	3,991,873.61	25,700,901.73



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,575,135.69
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,320,929.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,672,369.31
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,636,434.72
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	224,408,047.07
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,700,901.73
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	250,108,948.80
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,763,331.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	14,367,601.65
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,079,551.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	29,210,485.15
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		279,319,433.95
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.17%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			5,435,164.17		5,435,164.17
Other Outgo (Objects 1000-7999)				2,026,096.62	2,026,096.62
<b>Total Other Costs</b>	0.00	0.00	5,435,164.17	2,026,096.62	7,461,260.79

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	324,431.05	439,559.79	1,357.29	470,433.03	19,689,836.38	783,410.58	3,991,873.61
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	848.02	848.02	848.02	848.02	907.86	907.86	1,110,336.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	11.52	11.52	11.52	11.52	3.85	3.85	
3400 Opportunity Schools							
3550 Community Day Schools	5.00	5.00	5.00	5.00	6.00	6.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	6.23	6.23	6.23	6.23	3.12	3.12	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	10.60	10.60	10.60	10.60	20.00	20.00	
5000-5999 Special Education (allocated to 5001)	144.71	144.71	144.71	144.71	50.17	50.17	116,182.00
6000 ROC/P	0.20	0.20	0.20	0.20			
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	33.20	33.20	33.20	33.20	13.00	13.00	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,059.48	1,059.48	1,059.48	1,059.48	1,004.00	1,004.00	1,226,518.00

Current LEA: 44-69799-0000000 Pajaro Valley Unified		
Selected SELPA: PV		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PV	Pajaro Valley	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,235,017.22)	0.00	(1,147,490.46)				
Other Sources/Uses Detail					135,766.49	683,021.49	0.00	5,828,674.33
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,084,360.33	0.00	0.00	0.00				
Other Sources/Uses Detail					213,753.06	0.00		
Fund Reconciliation							1,908,046.79	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	65,517.28	0.00	111,762.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	366,911.97
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	181,443.21	0.00	580,358.33	0.00				
Other Sources/Uses Detail					414,868.34	0.00		
Fund Reconciliation							1,114,649.64	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,303.60)	455,369.57	0.00				
Other Sources/Uses Detail					2,752.20	0.00		
Fund Reconciliation							622,953.49	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,579,619.80	1,613,048.02
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	85,918.60		
Fund Reconciliation							1,730,650.48	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							850,913.76	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,800.00			
Fund Reconciliation							1,800.36	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
<b>TOTALS</b>	<b>3,331,320.82</b>	<b>(3,331,320.82)</b>	<b>1,147,490.46</b>	<b>(1,147,490.46)</b>	<b>768,940.09</b>	<b>768,940.09</b>	<b>7,808,634.32</b>	<b>7,808,634.32</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										2,976
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	307,656.23	65,068.13	295,019.21	296,817.32	616,510.84	1,872,688.90	7,435,689.44		10,889,450.07
2000-2999	Classified Salaries	1,589,745.12	0.00	0.00	137,670.92	628,906.32	3,869,347.64	6,470,375.58		12,696,045.58
3000-3999	Employee Benefits	1,341,505.77	30,629.12	149,033.54	278,550.26	1,056,886.47	4,913,721.17	10,288,193.75		18,058,520.08
4000-4999	Books and Supplies	448,657.60	0.00	0.00	10,758.18	22,951.46	0.00	276,503.04		758,870.28
5000-5999	Services and Other Operating Expenditures	340,451.03	599.92	1,400.08	4,387.40	6,120.14	221,820.34	4,427,558.74		5,002,337.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	4,190,782.14	96,297.17	445,452.83	728,184.08	2,331,375.23	10,877,578.05	28,898,320.55	0.00	47,567,990.05
7310	Transfers of Indirect Costs	142,590.04	0.00	0.00	0.00	0.00	0.00	1,421,391.49		1,563,981.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,569,971.32								1,569,971.32
	Total Indirect Costs and PCR Allocations	1,712,561.36	0.00	0.00	0.00	0.00	0.00	1,421,391.49	0.00	3,133,952.85
	<b>TOTAL COSTS</b>	<b>5,903,343.50</b>	<b>96,297.17</b>	<b>445,452.83</b>	<b>728,184.08</b>	<b>2,331,375.23</b>	<b>10,877,578.05</b>	<b>30,319,712.04</b>	<b>0.00</b>	<b>50,701,942.90</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	96,610.14	0.00	11,580.16		108,190.30
2000-2999	Classified Salaries	117,819.81	0.00	0.00	0.00	336,361.25	1,625.55	1,534,453.36		1,990,259.97
3000-3999	Employee Benefits	101,134.59	0.00	0.00	0.00	375,306.21	1,931.34	1,680,205.44		2,158,577.58
4000-4999	Books and Supplies	929.44	0.00	0.00	0.00	8,142.08	0.00	0.00		9,071.52
5000-5999	Services and Other Operating Expenditures	1,550.37	0.00	0.00	0.00	2,438.30	0.00	220,654.60		224,643.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	221,434.21	0.00	0.00	0.00	818,857.98	3,556.89	3,446,893.56	0.00	4,490,742.64
7310	Transfers of Indirect Costs	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00		8,768.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,768.79
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>230,203.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>818,857.98</b>	<b>3,556.89</b>	<b>3,446,893.56</b>	<b>0.00</b>	<b>4,499,511.43</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
										25.03
	<b>TOTAL COSTS</b>									<b>4,499,486.40</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	307,656.23	65,068.13	295,019.21	296,817.32	519,900.70	1,872,688.90	7,424,109.28		10,781,259.77
2000-2999	Classified Salaries	1,471,925.31	0.00	0.00	137,670.92	292,545.07	3,867,722.09	4,935,922.22		10,705,785.61
3000-3999	Employee Benefits	1,240,371.18	30,629.12	149,033.54	278,550.26	681,580.26	4,911,789.83	8,607,988.31		15,899,942.50
4000-4999	Books and Supplies	447,728.16	0.00	0.00	10,758.18	14,809.38	0.00	276,503.04		749,798.76
5000-5999	Services and Other Operating Expenditures	338,900.66	599.92	1,400.08	4,387.40	3,681.84	221,820.34	4,206,904.14		4,777,694.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,969,347.93	96,297.17	445,452.83	728,184.08	1,512,517.25	10,874,021.16	25,451,426.99	0.00	43,077,247.41
7310	Transfers of Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	1,421,391.49		1,555,212.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,569,971.32								1,569,971.32
	Total Indirect Costs and PCR Allocations	1,703,792.57	0.00	0.00	0.00	0.00	0.00	1,421,391.49	0.00	3,125,184.06
	TOTAL BEFORE OBJECT 8980	5,673,140.50	96,297.17	445,452.83	728,184.08	1,512,517.25	10,874,021.16	26,872,818.48	0.00	46,202,431.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									25.03
	TOTAL COSTS									46,202,456.50
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,391,449.72	0.00	0.00	0.00	0.00	0.00	1,225.22		1,392,674.94
3000-3999	Employee Benefits	1,038,867.81	0.00	0.00	0.00	0.00	0.00	89.75		1,038,957.56
4000-4999	Books and Supplies	446,987.44	0.00	0.00	0.00	0.00	0.00	25,087.16		472,074.60
5000-5999	Services and Other Operating Expenditures	336,500.66	0.00	0.00	0.00	0.00	0.00	3,956.40		340,457.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,376,572.02	0.00	0.00	0.00	0.00	0.00	30,358.53	0.00	3,406,930.55
7310	Transfers of Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	0.00		133,821.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,821.25
	TOTAL BEFORE OBJECT 8980	3,510,393.27	0.00	0.00	0.00	0.00	0.00	30,358.53	0.00	3,540,751.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									25.03
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,791,976.15
	TOTAL COSTS									30,332,752.98

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



<b>2016-17 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	43,037,488.41	27,266,169.13
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	43,037,488.41	27,266,169.13
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>2,944.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>                    </u>	
_____		
_____		
_____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	2,944.00	

**SELPA:** Pajaro Valley (PV)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** Pajaro Valley (PV)

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

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

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

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

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

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

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

**SELPA:** Pajaro Valley (PV)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2017-18</b>	<b>Actual Expenditures Comparison Year 2016-17</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	50,701,942.90		
b. Less: Expenditures paid from federal sources	4,499,486.40		
c. Expenditures paid from state and local sources	46,202,456.50	43,037,488.41	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		43,037,488.41	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	46,202,456.50	43,037,488.41	3,164,968.09

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

	<b>Actual FY 2017-18</b>	<b>Comparison Year 2016-17</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	50,701,942.90		
b. Less: Expenditures paid from federal sources	4,499,486.40		
c. Expenditures paid from state and local sources	46,202,456.50	43,037,488.41	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		43,037,488.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	46,202,456.50	43,037,488.41	3,164,968.09
d. Special education unduplicated pupil count	2,976	2,944	
e. Per capita state and local expenditures (A2c/A2d)	15,525.02	14,618.71	906.31

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

**SELPA:** Pajaro Valley (PV)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual FY 2017-18</b>	<b>Comparison Year 2016-17</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	30,332,752.98	27,266,169.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>27,266,169.13</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,332,752.98</u>	<u>27,266,169.13</u>	<u>3,066,583.85</u>

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

	<b>Actual FY 2017-18</b>	<b>Comparison Year 2016-17</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	30,332,752.98	23,949,296.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>23,949,296.79</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,332,752.98</u>	<u>23,949,296.79</u>	<u>6,383,456.19</u>
b. Special education unduplicated pupil count	<u>2,976</u>	<u>2,944</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,192.46</u>	<u>8,134.95</u>	<u>2,057.51</u>

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									2,976
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	318,217.00	63,832.00	253,312.00	329,911.00	648,739.00	2,168,815.00	7,493,543.00		11,276,369.00
2000-2999	Classified Salaries	1,568,515.00	0.00	0.00	149,656.00	654,252.00	3,840,689.00	6,586,584.00		12,799,696.00
3000-3999	Employee Benefits	1,547,448.00	32,046.00	150,349.00	309,581.00	1,161,636.00	5,419,269.00	11,039,840.00		19,660,169.00
4000-4999	Books and Supplies	408,736.00	0.00	0.00	8,272.00	87,284.00	0.00	207,798.00		712,090.00
5000-5999	Services and Other Operating Expenditures	326,885.00	0.00	0.00	4,500.00	14,905.00	74,750.00	3,757,855.00		4,178,895.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>4,169,801.00</b>	<b>95,878.00</b>	<b>403,661.00</b>	<b>801,920.00</b>	<b>2,566,816.00</b>	<b>11,503,523.00</b>	<b>29,085,620.00</b>	0.00	<b>48,627,219.00</b>
7310	Transfers of Indirect Costs	113,056.00	0.00	0.00	0.00	0.00	0.00	1,185,969.00		1,299,025.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>113,056.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185,969.00</b>	0.00	<b>1,299,025.00</b>
	<b>TOTAL COSTS</b>	<b>4,282,857.00</b>	<b>95,878.00</b>	<b>403,661.00</b>	<b>801,920.00</b>	<b>2,566,816.00</b>	<b>11,503,523.00</b>	<b>30,271,589.00</b>	0.00	<b>49,926,244.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	318,217.00	63,832.00	253,312.00	329,911.00	598,003.00	2,168,815.00	7,482,543.00		11,214,633.00
2000-2999	Classified Salaries	1,411,684.00	0.00	0.00	149,656.00	351,323.00	3,840,689.00	5,083,096.00		10,836,448.00
3000-3999	Employee Benefits	1,415,682.00	32,046.00	150,349.00	309,581.00	812,692.00	5,419,269.00	9,334,332.00		17,473,951.00
4000-4999	Books and Supplies	407,000.00	0.00	0.00	8,272.00	17,161.00	0.00	203,177.00		635,610.00
5000-5999	Services and Other Operating Expenditures	324,550.00	0.00	0.00	4,500.00	3,780.00	74,750.00	3,527,160.00		3,934,740.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>3,877,133.00</b>	<b>95,878.00</b>	<b>403,661.00</b>	<b>801,920.00</b>	<b>1,782,959.00</b>	<b>11,503,523.00</b>	<b>25,630,308.00</b>	0.00	<b>44,095,382.00</b>
7310	Transfers of Indirect Costs	103,475.00	0.00	0.00	0.00	0.00	0.00	1,185,969.00		1,289,444.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>103,475.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185,969.00</b>	0.00	<b>1,289,444.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,980,608.00</b>	<b>95,878.00</b>	<b>403,661.00</b>	<b>801,920.00</b>	<b>1,782,959.00</b>	<b>11,503,523.00</b>	<b>26,816,277.00</b>	0.00	<b>45,384,826.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									72,046.00
	<b>TOTAL COSTS</b>									<b>45,456,872.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,350,938.00	0.00	0.00	0.00	0.00	0.00	0.00		1,350,938.00
3000-3999	Employee Benefits	1,182,759.00	0.00	0.00	0.00	0.00	0.00	0.00		1,182,759.00
4000-4999	Books and Supplies	407,000.00	0.00	0.00	0.00	0.00	0.00	0.00		407,000.00
5000-5999	Services and Other Operating Expenditures	324,550.00	0.00	0.00	0.00	0.00	0.00	0.00		324,550.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,265,247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,265,247.00
7310	Transfers of Indirect Costs	103,475.00	0.00	0.00	0.00	0.00	0.00	0.00		103,475.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	103,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,475.00
	TOTAL BEFORE OBJECT 8980	3,368,722.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,368,722.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									72,046.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									27,857,150.00
										31,297,918.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									2,976
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	307,656.23	65,068.13	295,019.21	296,817.32	616,510.84	1,872,688.90	7,435,689.44		10,889,450.07
2000-2999	Classified Salaries	1,589,745.12	0.00	0.00	137,670.92	628,906.32	3,869,347.64	6,470,375.58		12,696,045.58
3000-3999	Employee Benefits	1,341,505.77	30,629.12	149,033.54	278,550.26	1,056,886.47	4,913,721.17	10,288,193.75		18,058,520.08
4000-4999	Books and Supplies	448,657.60	0.00	0.00	10,758.18	22,951.46	0.00	276,503.04		758,870.28
5000-5999	Services and Other Operating Expenditures	340,451.03	599.92	1,400.08	4,387.40	6,120.14	221,820.34	4,427,558.74		5,002,337.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	<b>Total Direct Costs</b>	<b>4,190,782.14</b>	<b>96,297.17</b>	<b>445,452.83</b>	<b>728,184.08</b>	<b>2,331,375.23</b>	<b>10,877,578.05</b>	<b>28,898,320.55</b>	<b>0.00</b>	<b>47,567,990.05</b>
7310	Transfers of Indirect Costs	142,590.04	0.00	0.00	0.00	0.00	0.00	1,421,391.49		1,563,981.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,569,971.32								1,569,971.32
	<b>Total Indirect Costs</b>	<b>142,590.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,421,391.49</b>	<b>0.00</b>	<b>1,563,981.53</b>
	<b>TOTAL COSTS</b>	<b>4,333,372.18</b>	<b>96,297.17</b>	<b>445,452.83</b>	<b>728,184.08</b>	<b>2,331,375.23</b>	<b>10,877,578.05</b>	<b>30,319,712.04</b>	<b>0.00</b>	<b>49,131,971.58</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	96,610.14	0.00	11,580.16		108,190.30
2000-2999	Classified Salaries	117,819.81	0.00	0.00	0.00	336,361.25	1,625.55	1,534,453.36		1,990,259.97
3000-3999	Employee Benefits	101,134.59	0.00	0.00	0.00	375,306.21	1,931.34	1,680,205.44		2,158,577.58
4000-4999	Books and Supplies	929.44	0.00	0.00	0.00	8,142.08	0.00	0.00		9,071.52
5000-5999	Services and Other Operating Expenditures	1,550.37	0.00	0.00	0.00	2,438.30	0.00	220,654.60		224,643.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>221,434.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>818,857.98</b>	<b>3,556.89</b>	<b>3,446,893.56</b>	<b>0.00</b>	<b>4,490,742.64</b>
7310	Transfers of Indirect Costs	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00		8,768.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>8,768.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,768.79</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>230,203.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>818,857.98</b>	<b>3,556.89</b>	<b>3,446,893.56</b>	<b>0.00</b>	<b>4,499,511.43</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									25.03
	<b>TOTAL COSTS</b>									<b>4,499,486.40</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	307,656.23	65,068.13	295,019.21	296,817.32	519,900.70	1,872,688.90	7,424,109.28		10,781,259.77
2000-2999	Classified Salaries	1,471,925.31	0.00	0.00	137,670.92	292,545.07	3,867,722.09	4,935,922.22		10,705,785.61
3000-3999	Employee Benefits	1,240,371.18	30,629.12	149,033.54	278,550.26	681,580.26	4,911,789.83	8,607,988.31		15,899,942.50
4000-4999	Books and Supplies	447,728.16	0.00	0.00	10,758.18	14,809.38	0.00	276,503.04		749,798.76
5000-5999	Services and Other Operating Expenditures	338,900.66	599.92	1,400.08	4,387.40	3,681.84	221,820.34	4,206,904.14		4,777,694.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,969,347.93	96,297.17	445,452.83	728,184.08	1,512,517.25	10,874,021.16	25,451,426.99	0.00	43,077,247.41
7310	Transfers of Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	1,421,391.49		1,555,212.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,569,971.32								1,569,971.32
	Total Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	1,421,391.49	0.00	1,555,212.74
	TOTAL BEFORE OBJECT 8980	4,103,169.18	96,297.17	445,452.83	728,184.08	1,512,517.25	10,874,021.16	26,872,818.48	0.00	44,632,460.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									25.03
	TOTAL COSTS									44,632,485.18
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,391,449.72	0.00	0.00	0.00	0.00	0.00	1,225.22		1,392,674.94
3000-3999	Employee Benefits	1,038,867.81	0.00	0.00	0.00	0.00	0.00	89.75		1,038,957.56
4000-4999	Books and Supplies	446,987.44	0.00	0.00	0.00	0.00	0.00	25,087.16		472,074.60
5000-5999	Services and Other Operating Expenditures	336,500.66	0.00	0.00	0.00	0.00	0.00	3,956.40		340,457.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,376,572.02	0.00	0.00	0.00	0.00	0.00	30,358.53	0.00	3,406,930.55
7310	Transfers of Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	0.00		133,821.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	133,821.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,821.25
	TOTAL BEFORE OBJECT 8980	3,510,393.27	0.00	0.00	0.00	0.00	0.00	30,358.53	0.00	3,540,751.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									25.03
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,791,976.15
	TOTAL COSTS									30,332,752.98

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

**SELPA:** Pajaro Valley (PV)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** Pajaro Valley (PV)

**SECTION 2**

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

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

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

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

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

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

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


**SELPA:** Pajaro Valley (PV)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2018-19</b>	<b>Actual Expenditures Comparison Year 2017-18</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	49,926,244.00		
b. Less: Expenditures paid from federal sources	4,469,372.00		
c. Expenditures paid from state and local sources	45,456,872.00	46,235,187.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,235,187.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,456,872.00	46,235,187.70	(778,315.70)

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

	<b>Budgeted Amounts FY 2018-19</b>	<b>Comparison Year 2017-18</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	49,926,244.00		
b. Less: Expenditures paid from federal sources	4,469,372		
c. Expenditures paid from state and local sources	45,456,872.00	46,235,187.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,235,187.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,456,872.00	46,235,187.70	
d. Special education unduplicated pupil count	2976	2976	
e. Per capita state and local expenditures (A2c/A2d)	15,274.49	15,536.02	(261.53)

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

**SELPA:** Pajaro Valley (PV)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2018-19</b>	<b>Comparison Year 2017-18</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	31,297,918.00	30,332,859.44	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>30,332,859.44</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>31,297,918.00</u>	<u>30,332,859.44</u>	<u>965,058.56</u>

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

	<b>Budget FY 2018-19</b>	<b>Comparison Year 2017-18</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	31,297,918.00	30,332,859.44	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>30,332,859.44</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>31,297,918.00</u>	<u>30,332,859.44</u>	<u>965,058.56</u>
b. Special education unduplicated pupil count	<u>2,976</u>	<u>2,976</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,516.77</u>	<u>10,192.49</u>	<u>324.28</u>

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

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