

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY  
**FISCAL YEAR 2018-2019**  
**18/19 Unaudited Actuals**

Includes LCFF Fully Funded w/3.7%  
COLA for General Fund and 2.71% COLA  
on State Categorical, 0.8% HW increase,  
Step and Column

	TOTAL UNRESTRICTED	TOTAL REST	Total General
<b>INCOME</b>			
State LCFF Sources	186,749,411	0	186,749,411
Federal Sources	228,004	19,551,207	19,779,211
Other State Revenues	6,896,361	37,085,990	43,982,351
Other Local Revenues	1,994,539	2,262,752	4,257,291
<b>TOTAL REVENUES</b>	<b>195,868,315</b>	<b>58,899,949</b>	<b>254,768,264</b>
<b>EXPENDITURES</b>			
Certificated Salaries	74,025,231	18,660,036	92,685,267
Classified Salaries	22,911,404	18,644,834	41,556,238
Employee Benefits	53,763,942	38,917,109	92,681,051
Books	1,113,493	2,739,196	3,852,689
Supplies	5,747,194	3,899,181	9,646,375
Services, Other Operating Expenses	13,692,216	10,202,825	23,895,041
Capital Outlay	206,653	2,843,371	3,050,024
Other Outgo	442,694	0	442,694
Direct Support/Indirect Costs	(3,143,955)	2,139,167	(1,004,788)
Other Uses	453,550	0	453,550
<b>TOTAL EXPENDITURES</b>	<b>169,212,422</b>	<b>98,045,719</b>	<b>267,258,141</b>
<b>INTERFUND TRANSFERS</b>			
Transfers In	0	102,684	102,684
Transfers Out	(510,958)	0	(510,958)
Other Financing Sources	0	0	0
Contributions	(35,024,995)	35,024,995	(0)
<b>TOTAL TRANSFERS</b>	<b>(35,535,953)</b>	<b>35,127,679</b>	<b>(408,274)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(8,880,060)</b>	<b>(4,018,091)</b>	<b>(12,898,151)</b>
<b>FUND BALANCE</b>			
<b>Beginning Fund Balance</b>	<b>33,819,974</b>	<b>6,137,581</b>	<b>39,957,555</b>
Components of Fund Balance:			
Fund Balance Transfer	0	0	0
Revolving Cash	150,000	0	150,000
Cash with Fiscal Agent	65,000	0	65,000
Stores	190,649	0	190,649
Prepaid	376,896	0	376,896
3% Required Reserve	8,033,073	0	8,033,073
Addl 3% Reserve Set Aside	6,824,943	0	6,824,943
Cash with Fiscal Agent	0	0	0
Assigned Fund Balance	(0)	0	(0)
<b>Committed Fund Balance</b>	<b>5,394,201</b>	<b>0</b>	<b>5,394,201</b>
Assigned for Estimated 1-time funds	3,905,152	0	3,905,152
<b>Restricted Fund Balance</b>	<b>0</b>	<b>2,119,490</b>	<b>2,119,490</b>
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>24,939,914</b>	<b>2,119,490</b>	<b>27,059,404</b>
<b>Unearned Revenues</b>	<b>-</b>	<b>2,279,138</b>	<b>2,279,138</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY  
**FISCAL YEAR 2018-2019**  
**18/19 Unaudited Actuals**

Includes LCFF Fully Funded w/3.7%  
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	15,223,632									
Federal Sources		372,581	8,717,249	9,610,451						
Other State Revenues	1,777,282	3,233,808	7,218,549	877,429		6,122				
Other Local Revenues	41,005	684,502	510,680	643,334	31,677	1,406,916	1,256,375	2,811,275	3,249,665	251,867
<b>TOTAL REVENUES</b>	<b>17,041,919</b>	<b>4,290,891</b>	<b>16,446,478</b>	<b>11,131,214</b>	<b>31,677</b>	<b>1,413,038</b>	<b>1,256,375</b>	<b>2,811,275</b>	<b>3,249,665</b>	<b>251,867</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,339,072	1,661,647	4,303,763							
Classified Salaries	1,086,312	703,885	1,726,160	3,426,944		104,656				
Employee Benefits	5,060,371	1,481,030	5,003,840	3,707,172		80,337				
Books	20,930	14,038	106,027	4,934						
Supplies	267,438	70,876	454,323	4,619,540	15,831	128,263				1,528
Services, Other Operating Expenses	3,855,840	331,049	4,654,210	10,176	26,378	430,070	451,266	2,656,190	3,017,368	237,184
Capital Outlay	350,835	18,559	32,944	83,339		13,307,707	2,495,764			
Other Outgo										
Direct Support/Indirect Costs		74,590	532,809	397,389						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>16,980,798</b>	<b>4,355,674</b>	<b>16,814,076</b>	<b>12,249,494</b>	<b>42,209</b>	<b>14,051,033</b>	<b>2,947,030</b>	<b>2,656,190</b>	<b>3,017,368</b>	<b>238,712</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	83,934	0	412,546	12,678	0					1,800
Transfers Out		0		0	0	(102,684)	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>83,934</b>	<b>0</b>	<b>412,546</b>	<b>12,678</b>	<b>0</b>	<b>(102,684)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>145,055</b>	<b>(64,783)</b>	<b>44,948</b>	<b>(1,105,602)</b>	<b>(10,532)</b>	<b>(12,740,679)</b>	<b>(1,690,655)</b>	<b>155,085</b>	<b>232,297</b>	<b>14,955</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	116,221	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	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	3,095,491	1,971,584
Assigned Fund Balance	1,952,438	24,446	0	0	507,710	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>
Assigned for Estimated 1-time funds	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>566,224</b>	<b>621,638</b>	<b>293,064</b>	<b>2,667,974</b>	<b>0</b>	<b>61,622,284</b>	<b>2,208,645</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>657,279</b>	<b>5,368,621</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,518,662</b>	<b>646,084</b>	<b>293,064</b>	<b>2,784,195</b>	<b>507,710</b>	<b>61,622,284</b>	<b>2,208,645</b>	<b>657,279</b>	<b>8,464,112</b>	<b>1,971,584</b>

Unearned Revenues

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

Includes LCFF Estimate for General  
Revenue and 3.26% COLA on State  
Categorical, 7.1% HW increase, Step and  
Column

	TOTAL UNRESTRICTED	TOTAL REST	Total General
<b>INCOME</b>			
State LCFF Sources	192,166,227	0	192,166,227
Federal Sources	185,000	20,763,004	20,948,004
Other State Revenues	3,421,835	27,953,199	31,375,034
Other Local Revenues	678,706	627,230	1,305,936
<b>TOTAL REVENUES</b>	<b>196,451,768</b>	<b>49,343,433</b>	<b>245,795,201</b>
<b>EXPENDITURES</b>			
Certificated Salaries	73,645,735	18,596,601	92,242,336
Classified Salaries	22,077,140	20,218,933	42,296,073
Employee Benefits	56,996,798	34,326,517	91,323,315
Books	305,045	1,122,954	1,427,999
Supplies	6,169,040	4,758,206	10,927,246
Services, Other Operating Expenses	11,819,264	7,891,108	19,710,372
Capital Outlay	3,907,462	8,545	3,916,007
Other Outgo	210,000	0	210,000
Direct Support/Indirect Costs	(3,805,100)	2,666,473	(1,138,627)
Other Uses	1,661,753	0	1,661,753
<b>TOTAL EXPENDITURES</b>	<b>172,987,137</b>	<b>89,589,337</b>	<b>262,576,474</b>
<b>INTERFUND TRANSFERS</b>			
Transfers In	0	451,164	451,164
Transfers Out	(670,980)	0	(670,980)
Other Financing Sources	0	0	0
Contributions	(38,948,331)	38,948,331	0
<b>TOTAL TRANSFERS</b>	<b>(39,619,311)</b>	<b>39,399,495</b>	<b>(219,816)</b>
<b>Net Incr(Decr) in Fund Balance</b>	<b>(16,154,680)</b>	<b>(846,409)</b>	<b>(17,001,089)</b>
<b>FUND BALANCE</b>			
<b>Beginning Fund Balance</b>	<b>24,939,914</b>	<b>2,119,490</b>	<b>27,059,404</b>
Components of Fund Balance:			
Audit Adjustment	0	0	0
Revolving Cash	150,000	0	150,000
Cash with Fiscal Agent	65,000	0	65,000
Stores	190,649	0	190,649
Prepaid	376,896	0	376,896
3% Required Reserve	7,897,424	0	7,897,424
Addl 3% Reserve Set Aside (pending board)	0	0	0
Assigned Fund Balance	0	0	0
<b>Committed Fund Balance</b>	<b>105,265</b>	<b>0</b>	<b>105,265</b>
Fund Balance Adjust	0	0	0
<b>Restricted Fund Balance</b>	<b>0</b>	<b>1,273,081</b>	<b>1,273,081</b>
<b>Unappropriated Fund Balance</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>Ending Fund Balance</b>	<b>8,785,234</b>	<b>1,273,081</b>	<b>10,058,315</b>
<b>Unearned Revenues</b>	<b>-</b>	<b>2,279,138</b>	<b>2,279,138</b>

Pajaro Valley Unified School District  
GENERAL FUND SUMMARY

**FISCAL YEAR 2019-2020**

**19/20 Revised at 18/19 Unaudited  
Actuals**

Includes LCFF Estimate for General  
Revenue and 3.26% COLA on State  
Categorical, 7.1% 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	16,026,465	0								
Federal Sources		349,617	8,587,522	10,014,408						
Other State Revenues	896,987	3,206,583	6,953,552	310,000						
Other Local Revenues	27,500	682,737	208,011	680,980	0	823,000	1,620,000	2,677,111	2,965,745	223,200
<b>TOTAL REVENUES</b>	<b>16,950,952</b>	<b>4,238,937</b>	<b>15,749,085</b>	<b>11,005,388</b>	<b>0</b>	<b>823,000</b>	<b>1,620,000</b>	<b>2,677,111</b>	<b>2,965,745</b>	<b>223,200</b>
<b>EXPENDITURES</b>										
Certificated Salaries	6,630,283	1,625,449	3,640,600							
Classified Salaries	1,073,075	736,024	1,737,807	3,319,981		380,595				
Employee Benefits	4,980,291	1,493,060	4,460,093	3,842,094		242,624				
Books	107,653	14,610	22,950	0		0				
Supplies	331,149	119,201	527,662	3,846,409	0	500,000				
Services, Other Operating Expenses	3,852,922	393,340	5,432,161	74,546	0	0	475,000	2,677,111	2,965,745	225,000
Capital Outlay	0	0		75,000		25,675,000	1,145,000			
Other Outgo										
Direct Support/Indirect Costs		128,547	572,571	437,509						
Other Uses										
<b>TOTAL EXPENDITURES</b>	<b>16,975,373</b>	<b>4,510,231</b>	<b>16,393,844</b>	<b>11,595,539</b>	<b>0</b>	<b>26,798,219</b>	<b>1,620,000</b>	<b>2,677,111</b>	<b>2,965,745</b>	<b>225,000</b>
<b>INTERFUND TRANSFERS</b>										
Transfers In	24,421	0	644,759	0	0					1,800
Transfers Out		0		0	0	(451,164)	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>24,421</b>	<b>0</b>	<b>644,759</b>	<b>0</b>	<b>0</b>	<b>(451,164)</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>(271,294)</b>	<b>0</b>	<b>(590,151)</b>	<b>0</b>	<b>(26,426,383)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>										
<b>Beginning Fund Balance</b>	<b>2,518,662</b>	<b>646,084</b>	<b>293,064</b>	<b>2,784,195</b>	<b>507,710</b>	<b>61,622,284</b>	<b>2,208,645</b>	<b>657,279</b>	<b>8,464,112</b>	<b>1,971,584</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	3,095,491	1,971,584
Stores	0	0	0	116,221	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 board)	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	1,952,438	24,466	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>
Fund Balance Adjust	0	0	0	0	0	0	0	0	0	0
<b>Restricted Fund Balance</b>	<b>566,224</b>	<b>350,324</b>	<b>293,064</b>	<b>2,077,823</b>	<b>507,710</b>	<b>35,195,901</b>	<b>2,208,645</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>657,279</b>	<b>5,368,621</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,518,662</b>	<b>374,790</b>	<b>293,064</b>	<b>2,194,044</b>	<b>507,710</b>	<b>35,195,901</b>	<b>2,208,645</b>	<b>657,279</b>	<b>8,464,112</b>	<b>1,971,584</b>

Unearned Revenues

18/19 Estimated Actuals TOTAL UNRESTRICTED	18/19 Unaudited Actuals TOTAL UNRESTRICTED	Variance
---	---	----------

<b>INCOME</b>				In thousands	
State LCFF Sources		186,993,672	186,749,411	(244.3)	Adjusted based on FCMAT LCFF Calculator
Federal Sources		228,004	228,004	0.0	
Other State Revenues		6,767,336	6,896,361	129.0	Lottery adjusted to final ADA
Other Local Revenues		1,612,807	1,994,539	381.7	Additional donations for field trips and other educational programs
<b>TOTAL REVENUES</b>		195,601,819	195,868,315	266.5	
<b>EXPENDITURES</b>					
Certificated Salaries		74,153,205	74,025,231	(128.0)	Athletic coaches higher \$43.8k, Extended Learning lower (\$220.2k) in Unrestricted but increased in Restricted, other adjustments under \$25k
Classified Salaries		22,579,286	22,911,404	332.1	Athletic coaches higher \$99.0k, Transportation higher \$93.6k, Maintenance, Operations & Facilities higher \$62.3k, other adjustments under \$25k
Employee Benefits		54,391,862	53,763,942	(627.9)	Benefits adjusted based on employees and OPEB adjusted to actual
Books		1,196,227	1,113,493	(82.7)	Technology lower (\$84.8), other adjustments under \$25k
Supplies		5,903,388	5,747,194	(156.2)	Technology higher \$21.1k, Transportation higher \$39.2k, Site spending lower (\$81.6k), other adjustments under \$25k, Utilities recorded in error at Estimated Actuals (\$153.0k)
Services, Other Operating Expenses		12,657,497	13,692,216	1,034.7	Extended Learning lower (\$132.7k) in Unrestricted but increase in Restricted, CTE Consortium payment higher \$700k, Utilities higher \$278.4k, other adjustments under \$25k
Capital Outlay		91,896	206,653	114.8	Transportation higher \$138.1k, other adjustments under \$25k
Other Outgo		501,723	442,694	(59.0)	Other adjustments under \$25k
Direct Support/Indirect Costs		(2,984,074)	(3,143,955)	(159.9)	Indirects adjusted based on adjusted programs
Other Uses		453,550	453,550	0.0	
<b>TOTAL EXPENDITURES</b>		168,944,560	169,212,422	267.9	
				0.0	
<b>INTERFUND TRANSFERS</b>					
Transfers In		0	0	0.0	
Transfers Out		(757,343)	(510,958)	246.4	Child Development lower (\$263.2), other adjustments under \$25k
Other Financing Sources		0	0	0.0	
Contributions		(35,221,986)	(35,024,995)	197.0	LEA higher \$67.3k, Restricted Maintenance higher \$126.2k, SELPA lower (\$351.8k), other adjusts under \$25k
<b>TOTAL TRANSFERS</b>		(35,979,329)	(35,535,953)	443.4	
				0.0	
<b>Net Incr(Decr) in Fund Balance</b>		(9,322,070)	(8,880,060)	442.0	
				0.0	
<b>FUND BALANCE</b>					
<b>Beginning Fund Balance</b>		33,819,974	33,819,974	0.0	
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		166,621	190,649	24.0	
Prepaid		6,225	376,896	370.7	Based on invoices due within first 15-30 days of July 2019 that required prepayment
3% Required Reserve		7,794,297	8,033,073	238.8	Adjust due to change in expenditures
Addl 3% Required Reserve (Board Committed)		6,824,943	6,824,943	0.0	
Assigned Fund Balance		0	0	0.0	
Committed Fund Balance			0	0.0	
Assigned for Estimated 1-time funds		5,585,666	5,394,201	(191.5)	Funds designated used
<b>Unappropriated Fund Balance</b>		3,905,152	3,905,152	0.0	
<b>Ending Fund Balance</b>		24,497,904	24,939,914	442.0	

	18/19 Estimated Actuals TOTAL	18/19 Unaudited Actuals TOTAL	Variance
	Restricted	Restricted	

<b>INCOME</b>				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	19,775,489	19,551,207	(224.3)	Federal Funding was adjusted: SE (\$66.8k), Title I \$80k, LEA (\$140k), Title II \$30k, and other other misc adjusts under \$25k
Other State Revenues	28,640,631	37,085,990	8,445.4	Adjustment for additional STRS on behalf and for 18/19 PERS on behalf (see benefits for offset) and other misc adjusts under \$25k
Other Local Revenues	2,184,709	2,262,752	78.0	Other misc adjusts under \$25k
<b>TOTAL REVENUES</b>	<b>50,600,829</b>	<b>58,899,949</b>	<b>8,299.1</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	18,422,406	18,660,036	237.6	Programs spent more or less than anticipated. 21st Century and After School Education Support \$254k and other adjusts under \$25k
Classified Salaries	18,583,287	18,644,834	61.6	Programs spent more or less than anticipated. 21st Century and After School Education Support (\$178k), Restricted Maintenance \$98.0k, and other adjusts under \$25k
Employee Benefits	30,811,635	38,917,109	8,105.5	Additional STRS on behalf increased and PERS on Behalf was added. Benefits adjusted based on employees and OPEB adjusted to actual
Books	2,681,159	2,739,196	58.0	Adjustments less than \$25k
Supplies	4,331,576	3,899,181	(432.4)	Programs spent more or less than anticipated. 21st Century and After School Education Support (\$198k), Migrant Ed (\$174k), CA Clean Energy \$98k, Lottery Instructional Materials \$62k, and other adjusts under \$25k
Services, Other Operating Expenses	10,494,822	10,202,825	(292.0)	Programs spent more or less than anticipated. Non-Public Schools and Mental Health contracts (\$358.0), LEA Funding (\$90k), Title I Summer School \$105k, and other adjusts under \$25k
Capital Outlay	2,801,167	2,843,371	42.2	Programs spent more or less than anticipated. CA Clean Energy Jobs Act (\$124k), Deferred Maintenance Endowment \$125.7k, and other adjusts under \$25k
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	1,981,935	2,139,167	157.2	Indirects adjusted based on adjusted programs
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>90,107,987</b>	<b>98,045,719</b>	<b>7,937.7</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	102,684	102.7	Funds transfer from Fd 21 to cover projects
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	35,221,986	35,024,995	(197.0)	Adjusted based on actuals changes. Special Ed (\$351.8k), LEA \$67k, and other adjusts under \$25k
<b>TOTAL TRANSFERS</b>	<b>35,221,986</b>	<b>35,127,679</b>	<b>(94.3)</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(4,285,172)</b>	<b>(4,018,091)</b>	<b>267.1</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>6,137,581</b>	<b>6,137,581</b>	<b>0.0</b>	
Components of Fund Balance:				
Audit Adjustment	0	0	0.0	
Revolving Cash	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Stores	0	0	0.0	
Prepaid	0	0	0.0	
3% Required Reserve	0	0	0.0	
Addl 3% Required Reserve (Board Committed)	0	0	0.0	
Assigned Fund Balance	0	0	0.0	
Committed Fund Balance	0	0	0.0	
Assigned for Estimated 1-time funds	0	0	0.0	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Restricted Fund Balance</b>	<b>1,852,409</b>	<b>2,119,490</b>	<b>267.1</b>	

Pajaro Valley Unified School District  
18/19 UAA vs 19/20 Revised Budget at 18/19 Unaudited Actuals  
Variance reported on items over \$25,000

18/19 Unaudited Actuals TOTAL UNRESTRICTED	19/20 Revised Budget at 18/19 Unaudited Actuals TOTAL UNRESTRICTED	Variance
---	--	----------

INCOME				In thousands	
State LCFF Sources		186,749,411	192,166,227	5,416.8	Adjusted based on FCMAT LCFF Calculator
Federal Sources		228,004	185,000	(43.0)	MAA funding estimated on prior year revenue
Other State Revenues		6,896,361	3,421,835	(3,474.5)	One time Mandated Costs in 18/19
Other Local Revenues		1,994,539	678,706	(1,315.8)	Local grants budgeted when we receive notification
<b>TOTAL REVENUES</b>		<b>195,868,315</b>	<b>196,451,768</b>	<b>583.5</b>	
<b>EXPENDITURES</b>					
Certificated Salaries		74,025,231	73,645,735	(379.5)	Regular Ed certificated less due to anticipated lower ADA (\$1.9 m), Extended Learning \$441k, Career Tech Ed Teachers \$641k, Site LCFF (\$162k), Special Ed prior year agency hires for positions \$600k, other adjustments under \$25k
Classified Salaries		22,911,404	22,077,140	(834.3)	Transportation \$195k, Maintenance, Operations & Facilities (\$922k), other adjustments under \$25k
Employee Benefits		53,763,942	56,996,798	3,232.9	Benefits adjusted based on employees
Books		1,113,493	305,045	(808.5)	Instructional materials from restricted resources, other adjustments under \$25k
Supplies		5,747,194	6,169,040	421.9	Maintenance & Operations higher \$81k, Transportation higher \$65k, Site spending higher \$160k, Teacher supplies \$137k, other adjustments under \$25k
Services, Other Operating Expenses		13,692,216	11,819,264	(1,873.0)	Extended Learning higher \$147k, CTE Consortium payment lower (\$986k), Special Ed lower (\$1.1m), other adjustments under \$25k
Capital Outlay		206,653	3,907,462	3,700.8	One time funds for PVHS and remaining amount for Science Room at PVHS
Other Outgo		442,694	210,000	(232.7)	Transfer to COE for ADA eliminated in 19/20, Other adjustments under \$25k
Direct Support/Indirect Costs		(3,143,955)	(3,805,100)	(661.2)	Indirects adjusted based on adjusted programs
Other Uses		453,550	1,661,753	1,208.2	Final loan for busses in 18/19, COPS payments begin in 19/20
<b>TOTAL EXPENDITURES</b>		<b>169,212,422</b>	<b>172,987,137</b>	<b>3,775</b>	
<b>INTERFUND TRANSFERS</b>					
Transfers In		0	0	0.0	
Transfers Out		(510,958)	(670,980)	(160.0)	Diamond Tech \$59k, Child Development lower (\$232k), other adjustments under \$25k
Other Financing Sources		0	0	0.0	
Contributions		(35,024,995)	(38,948,331)	(3,923.3)	LEA higher \$188k, Restricted Maintenance higher \$1.5m, SELPA higher \$2.5m, other adjusts under \$25k
<b>TOTAL TRANSFERS</b>		<b>(35,535,953)</b>	<b>(39,619,311)</b>	<b>(4,083)</b>	
<b>Net Incr(Decr) in Fund Balance</b>		<b>(8,880,060)</b>	<b>(16,154,680)</b>	<b>(7,274.6)</b>	
<b>FUND BALANCE</b>					
<b>Beginning Fund Balance</b>		<b>33,819,974</b>	<b>24,939,914</b>	<b>(8,880.1)</b>	
Components of Fund Balance:					
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		190,649	190,649	0.0	
Prepaid		376,896	376,896	0.0	
3% Required Reserve		8,033,073	7,897,424	(135.7)	Adjust due to change in expenditures
Addl 3% Required Reserve (Board Committed)		6,824,943	0	(6,824.9)	Reduced due to funding
Assigned Fund Balance		0	0	0.0	
Committed Fund Balance		5,394,201	105,265	(5,288.9)	Reduced due to funding
Assigned for Estimated 1-time funds		3,905,152	0	(3,905.2)	Funds designated used
<b>Unappropriated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Fund Balance</b>		<b>24,939,914</b>	<b>8,785,234</b>	<b>(16,154.7)</b>	

Pajaro Valley Unified School District  
18/19 UAA vs 19/20 Revised Budget at 18/19 Unaudited Actuals  
Variance reported on items over \$25,000

	18/19 Unaudited Actuals TOTAL	19/20 Revised Budget at 18/19 Unaudited Actuals TOTAL	Variance	
	Restricted	Restricted		
<b>INCOME</b>			In thousands	
State LCFF Sources	0	0	0.0	
Federal Sources	19,551,207	20,763,004	1,211.8	Programs spent more or less than anticipated. ESSA School Improvement \$689k, Title IV \$320k, Title I \$275k, LEA (\$74k), and other misc adjusts under \$25k
Other State Revenues	37,085,990	27,953,199	(9,132.8)	Adjustment for additional STRS on behalf and for 18/19 PERS on behalf (see benefits for offset), Classified School Employee Professional Development (\$205k), Low Performing Students Block Grant (\$546k), After School Education Support \$403k, and other misc adjusts under \$25k
Other Local Revenues	2,262,752	627,230	(1,635.5)	Local Donations not recorded till we receive notifications, other misc adjusts under \$25k
<b>TOTAL REVENUES</b>	<b>58,899,949</b>	<b>49,343,433</b>	<b>(9,556.5)</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	18,660,036	18,596,601	(63.4)	Programs spent more or less than anticipated. ESSA School Improvement \$261k, Title IV \$90k, Title I (376k), 21st Century and After School Education Support (\$260k) and other adjusts under \$25k
Classified Salaries	18,644,834	20,218,933	1,574.1	Programs spent more or less than anticipated. SE Behavior Techs, Instructional Assistants and other Classified staff \$980.2k, Title I (\$51k), 21st Century and After School Education Support \$124k, Restricted Maintenance positions adjusted to actual work performed \$533.0k, and other misc adjusts under \$25k
Employee Benefits	38,917,109	34,326,517	(4,590.6)	Additional STRS on behalf increased and PERS on Behalf was added. Benefits adjusted based on employees
Books	2,739,196	1,122,954	(1,616.2)	Lottery Instructional Materials current year allocation only and other adjusts under \$25k
Supplies	3,899,181	4,758,206	859.0	Programs spent more or less than anticipated. ESSA School Improvement \$127k, Migrant Ed \$191k, Title IV \$84k, Title I \$360k, CA Clean Energy (\$125k), CTE Incentive Grant \$159k, WHS Partnership Academies \$217k, 21st Century and After School Education Support \$552k, Local donations (\$334k), and other misc adjusts under \$25k
Services, Other Operating Expenses	10,202,825	7,891,108	(2,311.7)	Programs spent more or less than anticipated. Special Ed agency positions in Certificated and Classified Salaries and benefits (\$877.1k), ESSA School Improvement \$167k, LEA funding (\$34k), Migrant Ed (\$133k), Title IV \$89k, Title I (186k), CTE Incentive Grant \$171k, WHS Partnership Academies (\$145k), 21st Century and After School Education Support (\$521k), Local Grants (\$997k), Bond Endowments \$248.2k, and other misc adjusts under \$25k
Capital Outlay	2,843,371	8,545	(2,834.8)	Programs spent more or less than anticipated. CA Clean Energy Jobs Act (\$1.2k), CTE Incentive Grant (\$411k), and other misc adjusts under \$25k. Bond Endowment will be adjusted as needed \$(1,135.3k).
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	2,139,167	2,666,473	527.3	Indirects adjusted based on adjusted programs
Other Uses	0	0	0.0	
<b>TOTAL EXPENDITURES</b>	<b>98,045,719</b>	<b>89,589,337</b>	<b>(8,456.4)</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	102,684	451,164	348.5	Funds transfer from Fd 21 to cover projects
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	35,024,995	38,948,331	3,923.3	Contribution for SELPA \$2,532.1k, LEA \$188k, COE New Teacher Project \$39k, Restricted Maintenance \$1,169.0k, and other adjusts under \$25k
<b>TOTAL TRANSFERS</b>	<b>35,127,679</b>	<b>39,399,495</b>	<b>4,271.8</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(4,018,091)</b>	<b>(846,409)</b>	<b>3,171.7</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>6,137,581</b>	<b>2,119,490</b>	<b>(4,018.1)</b>	
Components of Fund Balance:				
Audit Adjustment	0	0	0.0	
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Restricted Fund Balance</b>	<b>2,119,490</b>	<b>1,273,081</b>	<b>(846.4)</b>	



	19/20 Revised Budget at 18/19 Unaudited Actuals	
19/20 July Adoption	TOTAL	Variance
TOTAL	UNRESTRICTED	

<b>INCOME</b>			In thousands	
State LCFF Sources	192,166,227	192,166,227	0.0	
Federal Sources	185,000	185,000	0.0	
Other State Revenues	3,421,835	3,421,835	0.0	
Other Local Revenues	678,706	678,706	0.0	
<b>TOTAL REVENUES</b>	<b>196,451,768</b>	<b>196,451,768</b>	<b>0.0</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	74,122,284	73,645,735	(476.6)	Regular Ed certificated less due to changes in employees (\$596k), Speech & Language Specialist position added \$138k, other adjustments under \$25k
Classified Salaries	22,014,671	22,077,140	62.5	Technology higher \$60k, other adjustments under \$25k
Employee Benefits	56,782,611	56,996,798	214.2	Benefits adjusted based on employees
Books	268,825	305,045	36.2	Other adjustments under \$25k
Supplies	6,168,892	6,169,040	0.2	Other adjustments under \$25k
Services, Other Operating Expenses	11,579,154	11,819,264	240.1	LCAP Goal 1 Action 1 \$173k, Charter District Charges \$48k, other adjustments under \$25k
Capital Outlay	3,905,000	3,907,462	2.5	Other adjustments under \$25k
Other Outgo	210,000	210,000	0.0	
Direct Support/Indirect Costs	(3,786,327)	(3,805,100)	(18.8)	Indirects adjusted based on adjusted programs
Other Uses	1,661,753	1,661,753	0.0	
<b>TOTAL EXPENDITURES</b>	<b>172,926,863</b>	<b>172,987,137</b>	<b>60.3</b>	
<b>INTERFUND TRANSFERS</b>				
Transfers In	0	0	0.0	
Transfers Out	(671,703)	(670,980)	0.7	Other adjustments under \$25k
Other Financing Sources	0	0	0.0	
Contributions	(38,204,524)	(38,948,331)	(743.8)	SELPA higher \$886k, other adjusts under \$25k
<b>TOTAL TRANSFERS</b>	<b>(38,876,227)</b>	<b>(39,619,311)</b>	<b>(743.1)</b>	
<b>Net Incr(Decr) in Fund Balance</b>	<b>(15,351,322)</b>	<b>(16,154,680)</b>	<b>(803.4)</b>	
<b>FUND BALANCE</b>				
<b>Beginning Fund Balance</b>	<b>24,497,904</b>	<b>24,939,914</b>	<b>442.0</b>	
Components of Fund Balance:				
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	166,621	190,649	24.0	
Prepaid	6,225	376,896	370.7	Based on invoices due within first 15-30 days of July 2019 that required prepayment
3% Required Reserve	7,825,342	7,897,424	72.1	Adjust due to change in expenditures
Addl 3% Required Reserve (Board Committed)	0	0	0.0	
Assigned Fund Balance	0	0	0.0	
Committed Fund Balance	933,277	105,265	(828.0)	Reduced due to funding
Assigned for Estimated 1-time funds	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>9,146,582</b>	<b>8,785,234</b>	<b>(361.4)</b>	

		19/20 July Adoption TOTAL	19/20 Revised Budget at 18/19 Unaudited Actuals TOTAL	Variance	
		Restricted	Restricted		
<b>INCOME</b>				In thousands	
State LCFF Sources		0	0	0.0	
Federal Sources		20,498,864	20,763,004	264.1	Programs spent more or less than anticipated. Title III LEP 103k, Migrant Ed \$242k, Title I (\$123k), and other misc adjusts under \$25k
Other State Revenues		26,908,182	27,953,199	1,045.0	Low Performing Students Block Grant \$65k, CTE Incentive Grant \$597k, After School Education Support \$403k, and other misc adjusts under \$25k
Other Local Revenues		627,511	627,230	(0.3)	Other misc adjusts under \$25k
<b>TOTAL REVENUES</b>		<b>48,034,557</b>	<b>49,343,433</b>	<b>1,308.9</b>	
<b>EXPENDITURES</b>					
Certificated Salaries		18,369,050	18,596,601	227.6	Programs spent more or less than anticipated. SELPA (\$80.2k), ESSA School Improvement \$120k, Low Performing Student Block Grant \$48k, CTE Incentive Grant \$48k, and other adjustsd under \$25k
Classified Salaries		19,648,899	20,218,933	570.0	SE Behavior Techs, Instructional Assistants and other Classified staff \$517.2k, and other misc adjusts under \$25k
Employee Benefits		33,792,852	34,326,517	533.7	Benefits adjusted based on employees
Books		1,021,040	1,122,954	101.9	Title III LEP \$70k and other adjusts under \$25k
Supplies		4,240,658	4,758,206	517.6	Programs spent more or less than anticipated. ESSA School Improvement (\$161k), Carl Perkins (\$62k). Migrant Ed \$247k, Title I (\$129k), CTE Incentive Grant \$288k, 21st Century and After School Education Support \$296k, and other misc adjusts under \$25k
Services, Other Operating Expenses		7,525,963	7,891,108	365.2	Programs spent more or less than anticipated. ESSA School Improvement (\$32k), Carl Perkins \$49k, Title IV (\$27k), Title I (\$105k), CTE Incentive Grant \$223k, Bond Endowments \$249.9k, and other misc adjusts under \$25k
Capital Outlay		0	8,545	8.6	Other misc adjusts under \$25k
Other Outgo		0	0	0.0	
Direct Support/Indirect Costs		2,647,700	2,666,473	18.8	Indirects adjusted based on adjusted programs
Other Uses		0	0	0.0	
<b>TOTAL EXPENDITURES</b>		<b>87,246,162</b>	<b>89,589,337</b>	<b>2,343.2</b>	
<b>INTERFUND TRANSFERS</b>					
Transfers In		183,150	451,164	268.0	Funds transfer from Fd 21 to cover projects
Transfers Out		0	0	0.0	
Other Financing Sources		0	0	0.0	
Contributions		38,204,524	38,948,331	743.8	Contribution for SELPA \$754.4k and other adjusts under \$25k
<b>TOTAL TRANSFERS</b>		<b>38,387,674</b>	<b>39,399,495</b>	<b>1,011.8</b>	
<b>Net Incr(Decr) in Fund Balance</b>		<b>(823,931)</b>	<b>(846,409)</b>	<b>(22.5)</b>	
<b>FUND BALANCE</b>					
<b>Beginning Fund Balance</b>		<b>1,852,409</b>	<b>2,119,490</b>	<b>267.1</b>	
Components of Fund Balance:					
Audit Adjustment		0	0	0.0	
Revolving Cash		0	0	0.0	
Cash w/Fiscal Agent		0	0	0.0	
Stores		0	0	0.0	
Prepaid		0	0	0.0	
3% Required Reserve		0	0	0.0	
Addl 3% Required Reserve (Board Committed)		0	0	0.0	
Assigned Fund Balance		0	0	0.0	
Committed Fund Balance		0	0	0.0	
Assigned for Estimated 1-time funds		0	0	0.0	
<b>Unappropriated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>Ending Restricted Fund Balance</b>		<b>1,028,478</b>	<b>1,273,081</b>	<b>244.6</b>	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	186,749,410.68	0.00	186,749,410.68	192,166,227.00	0.00	192,166,227.00	2.9%
2) Federal Revenue		8100-8299	228,003.87	19,551,207.19	19,779,211.06	185,000.00	20,763,004.00	20,948,004.00	5.9%
3) Other State Revenue		8300-8599	6,896,360.57	37,085,989.54	43,982,350.11	3,421,835.00	27,953,199.00	31,375,034.00	-28.7%
4) Other Local Revenue		8600-8799	1,994,539.25	2,262,751.31	4,257,290.56	678,706.00	627,230.00	1,305,936.00	-69.3%
5) TOTAL, REVENUES			195,868,314.37	58,899,948.04	254,768,262.41	196,451,768.00	49,343,433.00	245,795,201.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,025,230.12	18,660,036.71	92,685,266.83	73,645,735.00	18,596,601.00	92,242,336.00	-0.5%
2) Classified Salaries		2000-2999	22,911,403.38	18,644,832.37	41,556,235.75	22,077,140.00	20,218,933.00	42,296,073.00	1.8%
3) Employee Benefits		3000-3999	53,763,941.71	38,917,108.73	92,681,050.44	56,996,798.00	34,326,517.00	91,323,315.00	-1.5%
4) Books and Supplies		4000-4999	6,860,688.34	6,638,377.34	13,499,065.68	6,475,085.00	6,131,055.00	12,606,140.00	-6.6%
5) Services and Other Operating Expenditures		5000-5999	13,692,217.09	10,202,824.09	23,895,041.18	11,818,264.00	7,641,213.00	19,459,477.00	-18.6%
6) Capital Outlay		6000-6999	206,653.50	2,843,371.34	3,050,024.84	3,907,462.00	8,545.00	3,916,007.00	28.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	896,243.74	0.00	896,243.74	1,871,753.00	0.00	1,871,753.00	108.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,143,955.34)	2,139,167.15	(1,004,788.19)	(3,805,100.00)	2,666,473.00	(1,138,627.00)	13.3%
9) TOTAL, EXPENDITURES			169,212,422.54	98,045,717.73	267,258,140.27	172,987,137.00	89,589,337.00	262,576,474.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,655,891.83	(39,145,769.69)	(12,489,877.86)	23,464,631.00	(40,245,904.00)	(16,781,273.00)	34.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	102,684.09	102,684.09	0.00	451,164.00	451,164.00	339.4%
b) Transfers Out		7600-7629	510,957.53	0.00	510,957.53	670,980.00	0.00	670,980.00	31.3%
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	(35,024,994.04)	35,024,994.04	0.00	(38,948,331.00)	38,948,331.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,535,951.57)	35,127,678.13	(408,273.44)	(39,619,311.00)	39,399,495.00	(219,816.00)	-46.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,880,059.74)	(4,018,091.56)	(12,898,151.30)	(16,154,680.00)	(846,409.00)	(17,001,089.00)	31.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
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)			33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
2) Ending Balance, June 30 (E + F1e)			24,939,914.03	2,119,490.41	27,059,404.44	8,785,234.03	1,273,081.41	10,058,315.44	-62.8%
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		190,649.42	0.00	190,649.42	190,649.00	0.00	190,649.00	0.0%
Prepaid Items	9713		376,896.08	0.00	376,896.08	376,896.00	0.00	376,896.00	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	2,119,490.41	2,119,490.41	0.00	1,273,081.41	1,273,081.41	-39.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		12,219,143.53	0.00	12,219,143.53	105,265.00	0.00	105,265.00	-99.1%
d) Assigned									
Other Assignments	9780		3,905,152.00	0.00	3,905,152.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		8,033,073.00	0.00	8,033,073.00	7,897,424.03	0.00	7,897,424.03	-1.7%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,702,502.74	6,737,258.91	24,439,761.65				
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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,308,022.69	0.00	12,308,022.69				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,861,023.06	25,618.57	5,886,641.63				
6) Stores		9320	190,649.42	0.00	190,649.42				
7) Prepaid Expenditures		9330	376,896.08	0.00	376,896.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			36,654,093.99	6,762,877.48	43,416,971.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	11,714,179.96	1,857,341.78	13,571,521.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	506,907.12	506,907.12				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,279,138.16	2,279,138.16				
6) TOTAL, LIABILITIES			11,714,179.96	4,643,387.06	16,357,567.02				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,939,914.03	2,119,490.42	27,059,404.45				

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	95,286,579.00	0.00	95,286,579.00	101,788,051.00	0.00	101,788,051.00	6.8%
Education Protection Account State Aid - Current Year		8012	21,794,247.00	0.00	21,794,247.00	23,763,242.00	0.00	23,763,242.00	9.0%
State Aid - Prior Years		8019	204,860.00	0.00	204,860.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	360,507.23	0.00	360,507.23	356,741.00	0.00	356,741.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	63,073,305.20	0.00	63,073,305.20	63,152,462.00	0.00	63,152,462.00	0.1%
Unsecured Roll Taxes		8042	1,334,235.67	0.00	1,334,235.67	1,334,236.00	0.00	1,334,236.00	0.0%
Prior Years' Taxes		8043	153,269.30	0.00	153,269.30	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,099,276.59	0.00	2,099,276.59	1,903,780.00	0.00	1,903,780.00	-9.3%
Education Revenue Augmentation Fund (ERAF)		8045	6,833,807.25	0.00	6,833,807.25	5,734,104.00	0.00	5,734,104.00	-16.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,535,874.67	0.00	3,535,874.67	1,863,556.00	0.00	1,863,556.00	-47.3%
Penalties and Interest from Delinquent Taxes		8048	12,957.11	0.00	12,957.11	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	87,421.31	0.00	87,421.31	56,933.00	0.00	56,933.00	-34.9%
Less: Non-LCFF (50%) Adjustment		8089	(43,710.65)	0.00	(43,710.65)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			194,732,629.68	0.00	194,732,629.68	199,953,105.00	0.00	199,953,105.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,983,219.00)	0.00	(7,983,219.00)	(7,786,878.00)	0.00	(7,786,878.00)	-2.5%
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%
TOTAL, LCFF SOURCES			186,749,410.68	0.00	186,749,410.68	192,166,227.00	0.00	192,166,227.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,024,565.22	4,024,565.22	0.00	4,060,909.00	4,060,909.00	0.9%
Special Education Discretionary Grants		8182	0.00	653,520.94	653,520.94	0.00	680,782.00	680,782.00	4.2%
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		5,228,216.93	5,228,216.93		5,502,920.00	5,502,920.00	5.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		639,724.13	639,724.13		613,774.00	613,774.00	-4.1%
Title III, Part A, Immigrant Student Program	4201	8290		559.84	559.84		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		853,041.58	853,041.58		870,628.00	870,628.00	2.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		7,191,965.78	7,191,965.78		8,149,721.00	8,149,721.00	13.3%
Other NCLB / Every Student Succeeds Act	5630	8290		7,191,965.78	7,191,965.78		8,149,721.00	8,149,721.00	13.3%
Career and Technical Education	3500-3599	8290		155,452.00	155,452.00		154,067.00	154,067.00	-0.9%
All Other Federal Revenue	All Other	8290	228,003.87	804,160.77	1,032,164.64	185,000.00	730,203.00	915,203.00	-11.3%
TOTAL, FEDERAL REVENUE			228,003.87	19,551,207.19	19,779,211.06	185,000.00	20,763,004.00	20,948,004.00	5.9%
<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		10,992,703.00	10,992,703.00		11,029,477.00	11,029,477.00	0.3%
Prior Years	6500	8319		502,088.00	502,088.00		393,244.00	393,244.00	-21.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	568,812.00	568,812.00	0.00	588,492.00	588,492.00	3.5%
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	3,756,019.00	0.00	3,756,019.00	696,460.00	0.00	696,460.00	-81.5%
Lottery - Unrestricted and Instructional Materials		8560	3,087,483.57	1,386,290.47	4,473,774.04	2,680,375.00	940,794.00	3,621,169.00	-19.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,801,047.89	4,801,047.89		5,204,336.00	5,204,336.00	8.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		172,814.84	172,814.84		140,248.00	140,248.00	-18.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		627,787.86	627,787.86		627,969.00	627,969.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	52,858.00	18,034,445.48	18,087,303.48	45,000.00	9,028,639.00	9,073,639.00	-49.8%
TOTAL, OTHER STATE REVENUE			6,896,360.57	37,085,989.54	43,982,350.11	3,421,835.00	27,953,199.00	31,375,034.00	-28.7%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	464,932.11	20,882.02	485,814.13	180,000.00	12,000.00	192,000.00	-60.5%
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	119,746.39	0.00	119,746.39	120,000.00	0.00	120,000.00	0.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	263,069.12	26,051.55	289,120.67	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	43,710.65	0.00	43,710.65	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,103,080.98	2,215,817.74	3,318,898.72	378,706.00	615,230.00	993,936.00	-70.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,994,539.25	2,262,751.31	4,257,290.56	678,706.00	627,230.00	1,305,936.00	-69.3%
TOTAL, REVENUES			195,868,314.37	58,899,948.04	254,768,262.41	196,451,768.00	49,343,433.00	245,795,201.00	-3.5%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	55,595,836.14	13,440,085.60	69,035,921.74	54,816,341.00	12,812,888.00	67,629,229.00	-2.0%
Certificated Pupil Support Salaries		1200	7,622,100.06	581,117.96	8,203,218.02	8,226,250.00	629,874.00	8,856,124.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,258,661.39	2,682,023.94	10,940,685.33	8,126,720.00	2,963,091.00	11,089,811.00	1.4%
Other Certificated Salaries		1900	2,548,632.53	1,956,809.21	4,505,441.74	2,476,424.00	2,190,748.00	4,667,172.00	3.6%
TOTAL, CERTIFICATED SALARIES			74,025,230.12	18,660,036.71	92,685,266.83	73,645,735.00	18,596,601.00	92,242,336.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	313,005.65	10,156,835.30	10,469,840.95	257,073.00	10,480,318.00	10,737,391.00	2.6%
Classified Support Salaries		2200	10,123,910.13	2,192,547.30	12,316,457.43	9,387,266.00	2,707,896.00	12,095,162.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,113,103.18	1,044,034.30	3,157,137.48	2,214,381.00	955,484.00	3,169,865.00	0.4%
Clerical, Technical and Office Salaries		2400	8,381,676.82	2,567,017.70	10,948,694.52	8,271,904.00	2,688,980.00	10,960,884.00	0.1%
Other Classified Salaries		2900	1,979,707.60	2,684,397.77	4,664,105.37	1,946,516.00	3,386,255.00	5,332,771.00	14.3%
TOTAL, CLASSIFIED SALARIES			22,911,403.38	18,644,832.37	41,556,235.75	22,077,140.00	20,218,933.00	42,296,073.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,542,325.04	15,628,458.65	27,170,783.69	12,428,673.00	10,022,103.00	22,450,776.00	-17.4%
PERS		3201-3202	3,868,915.28	5,529,137.96	9,398,053.24	4,441,986.00	4,193,928.00	8,635,914.00	-8.1%
OASDI/Medicare/Alternative		3301-3302	2,808,113.38	1,688,296.05	4,496,409.43	2,767,524.00	1,853,598.00	4,621,122.00	2.8%
Health and Welfare Benefits		3401-3402	30,527,487.06	14,105,200.99	44,632,688.05	33,030,289.00	16,480,728.00	49,511,017.00	10.9%
Unemployment Insurance		3501-3502	77,901.59	24,721.26	102,622.85	53,916.00	20,292.00	74,208.00	-27.7%
Workers' Compensation		3601-3602	2,626,700.05	1,036,798.77	3,663,498.82	2,832,236.00	1,131,048.00	3,963,284.00	8.2%
OPEB, Allocated		3701-3702	1,859,961.42	733,442.88	2,593,404.30	1,442,174.00	616,005.00	2,058,179.00	-20.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	452,537.89	171,052.17	623,590.06	0.00	8,815.00	8,815.00	-98.6%
TOTAL, EMPLOYEE BENEFITS			53,763,941.71	38,917,108.73	92,681,050.44	56,996,798.00	34,326,517.00	91,323,315.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	999,874.50	2,599,168.39	3,599,042.89	217,220.00	962,537.00	1,179,757.00	-67.2%
Books and Other Reference Materials		4200	113,618.59	140,027.41	253,646.00	87,325.00	160,417.00	247,742.00	-2.3%
Materials and Supplies		4300	5,149,088.73	3,014,305.49	8,163,394.22	5,743,724.00	4,420,392.00	10,164,116.00	24.5%
Noncapitalized Equipment		4400	598,106.52	884,876.05	1,482,982.57	426,816.00	587,709.00	1,014,525.00	-31.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,860,688.34	6,638,377.34	13,499,065.68	6,475,085.00	6,131,055.00	12,606,140.00	-6.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	238,418.00	2,506,813.30	2,745,231.30	262,685.00	2,402,807.00	2,665,492.00	-2.9%
Travel and Conferences		5200	317,513.62	523,851.08	841,364.70	394,149.00	511,538.00	905,687.00	7.6%
Dues and Memberships		5300	45,141.54	8,352.48	53,494.02	73,566.00	3,300.00	76,866.00	43.7%
Insurance		5400 - 5450	1,120,827.00	203.50	1,121,030.50	1,125,516.00	1,220.00	1,126,736.00	0.5%
Operations and Housekeeping Services		5500	3,570,305.55	38,030.19	3,608,335.74	3,287,400.00	27,500.00	3,314,900.00	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,563,558.35	664,853.07	2,228,411.42	477,547.00	547,875.00	1,025,422.00	-54.0%
Transfers of Direct Costs		5710	(940,289.36)	940,289.36	0.00	(787,564.00)	787,564.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,708,705.58)	17,550.71	(3,691,154.87)	(3,673,538.00)	10,056.00	(3,663,482.00)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	10,947,332.89	5,451,666.73	16,398,999.62	10,049,716.00	3,303,343.00	13,353,059.00	-18.6%
Communications		5900	538,115.08	51,213.67	589,328.75	608,787.00	46,010.00	654,797.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,692,217.09	10,202,824.09	23,895,041.18	11,818,264.00	7,641,213.00	19,459,477.00	-18.6%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	130,173.15	88,049.00	218,222.15	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	76,480.35	2,656,385.22	2,732,865.57	3,907,462.00	0.00	3,907,462.00	43.0%
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	98,937.12	98,937.12	0.00	8,545.00	8,545.00	-91.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,653.50	2,843,371.34	3,050,024.84	3,907,462.00	8,545.00	3,916,007.00	28.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	56,404.00	0.00	56,404.00	60,000.00	0.00	60,000.00	6.4%
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	236,290.00	0.00	236,290.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	8,027.30	0.00	8,027.30	836,753.00	0.00	836,753.00	10323.8%
Other Debt Service - Principal		7439	445,522.44	0.00	445,522.44	825,000.00	0.00	825,000.00	85.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			896,243.74	0.00	896,243.74	1,871,753.00	0.00	1,871,753.00	108.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,139,167.15)	2,139,167.15	0.00	(2,666,473.00)	2,666,473.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,004,788.19)	0.00	(1,004,788.19)	(1,138,627.00)	0.00	(1,138,627.00)	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,143,955.34)	2,139,167.15	(1,004,788.19)	(3,805,100.00)	2,666,473.00	(1,138,627.00)	13.3%
TOTAL, EXPENDITURES			169,212,422.54	98,045,717.73	267,258,140.27	172,987,137.00	89,589,337.00	262,576,474.00	-1.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	102,684.09	102,684.09	0.00	451,164.00	451,164.00	339.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	102,684.09	102,684.09	0.00	451,164.00	451,164.00	339.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	510,957.53	0.00	510,957.53	670,980.00	0.00	670,980.00	31.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			510,957.53	0.00	510,957.53	670,980.00	0.00	670,980.00	31.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,024,994.04)	35,024,994.04	0.00	(38,948,331.00)	38,948,331.00	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			(35,024,994.04)	35,024,994.04	0.00	(38,948,331.00)	38,948,331.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(35,535,951.57)	35,127,678.13	(408,273.44)	(39,619,311.00)	39,399,495.00	(219,816.00)	-46.2%

			2018-19 Unaudited Actuals			2019-20 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	186,749,410.68	0.00	186,749,410.68	192,166,227.00	0.00	192,166,227.00	2.9%
2) Federal Revenue		8100-8299	228,003.87	19,551,207.19	19,779,211.06	185,000.00	20,763,004.00	20,948,004.00	5.9%
3) Other State Revenue		8300-8599	6,896,360.57	37,085,989.54	43,982,350.11	3,421,835.00	27,953,199.00	31,375,034.00	-28.7%
4) Other Local Revenue		8600-8799	1,994,539.25	2,262,751.31	4,257,290.56	678,706.00	627,230.00	1,305,936.00	-69.3%
5) TOTAL, REVENUES			195,868,314.37	58,899,948.04	254,768,262.41	196,451,768.00	49,343,433.00	245,795,201.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		94,821,752.11	60,151,844.08	154,973,596.19	95,292,210.00	55,033,907.00	150,326,117.00	-3.0%
2) Instruction - Related Services	2000-2999		25,369,623.81	16,766,823.11	42,136,446.92	25,696,461.00	16,863,353.00	42,559,814.00	1.0%
3) Pupil Services	3000-3999		22,972,489.28	7,218,773.05	30,191,262.33	23,830,546.00	6,557,031.00	30,387,577.00	0.7%
4) Ancillary Services	4000-4999		2,101,983.06	572,233.60	2,674,216.66	2,159,120.00	68,638.00	2,227,758.00	-16.7%
5) Community Services	5000-5999		16,113.20	343.85	16,457.05	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		8,859,232.78	2,825,002.19	11,684,234.97	8,681,994.00	2,886,190.00	11,568,184.00	-1.0%
8) Plant Services	8000-8999		14,174,984.56	10,510,697.85	24,685,682.41	15,455,053.00	8,180,218.00	23,635,271.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	896,243.74	0.00	896,243.74	1,871,753.00	0.00	1,871,753.00	108.8%
10) TOTAL, EXPENDITURES			169,212,422.54	98,045,717.73	267,258,140.27	172,987,137.00	89,589,337.00	262,576,474.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			26,655,891.83	(39,145,769.69)	(12,489,877.86)	23,464,631.00	(40,245,904.00)	(16,781,273.00)	34.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	102,684.09	102,684.09	0.00	451,164.00	451,164.00	339.4%
b) Transfers Out	7600-7629		510,957.53	0.00	510,957.53	670,980.00	0.00	670,980.00	31.3%
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		(35,024,994.04)	35,024,994.04	0.00	(38,948,331.00)	38,948,331.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,535,951.57)	35,127,678.13	(408,273.44)	(39,619,311.00)	39,399,495.00	(219,816.00)	-46.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,880,059.74)	(4,018,091.56)	(12,898,151.30)	(16,154,680.00)	(846,409.00)	(17,001,089.00)	31.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
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)			33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,819,973.77	6,137,581.97	39,957,555.74	24,939,914.03	2,119,490.41	27,059,404.44	-32.3%
2) Ending Balance, June 30 (E + F1e)			24,939,914.03	2,119,490.41	27,059,404.44	8,785,234.03	1,273,081.41	10,058,315.44	-62.8%
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	190,649.42	0.00	190,649.42	190,649.00	0.00	190,649.00	0.0%
Prepaid Items		9713	376,896.08	0.00	376,896.08	376,896.00	0.00	376,896.00	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	2,119,490.41	2,119,490.41	0.00	1,273,081.41	1,273,081.41	-39.9%
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	12,219,143.53	0.00	12,219,143.53	105,265.00	0.00	105,265.00	-99.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,905,152.00	0.00	3,905,152.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,033,073.00	0.00	8,033,073.00	7,897,424.03	0.00	7,897,424.03	-1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6230	California Clean Energy Jobs Act	179,543.17	179,543.17
6300	Lottery: Instructional Materials	169,501.06	169,501.06
6512	Special Ed: Mental Health Services	975,761.58	129,352.58
7311	Classified School Employee Professional Development Block Grant	205,891.00	205,891.00
7510	Low-Performing Students Block Grant	588,793.60	588,793.60
Total, Restricted Balance		2,119,490.41	1,273,081.41

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	15,223,632.00	16,026,465.00	5.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,777,282.47	896,987.00	-49.5%
4) Other Local Revenue		8600-8799	41,005.02	27,500.00	-32.9%
5) TOTAL, REVENUES			17,041,919.49	16,950,952.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,339,071.85	6,630,283.00	4.6%
2) Classified Salaries		2000-2999	1,086,311.53	1,073,075.00	-1.2%
3) Employee Benefits		3000-3999	5,060,370.66	4,980,291.00	-1.6%
4) Books and Supplies		4000-4999	288,368.46	438,802.00	52.2%
5) Services and Other Operating Expenditures		5000-5999	3,855,839.90	3,852,922.00	-0.1%
6) Capital Outlay		6000-6999	350,835.00	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			16,980,797.40	16,975,373.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			61,122.09	(24,421.00)	-140.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,934.36	24,421.00	-70.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,934.36	24,421.00	-70.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			145,056.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,605.98	2,518,662.43	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,373,605.98	2,518,662.43	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,605.98	2,518,662.43	6.1%
2) Ending Balance, June 30 (E + F1e)			2,518,662.43	2,518,662.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	566,224.42	566,224.42	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	1,952,438.01	1,952,438.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,158,572.46		
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	88,464.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	818,129.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,065,165.79		
<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	546,503.36		
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			546,503.36		
<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)			2,518,662.43		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	6,975,235.00	8,391,107.00	20.3%
Education Protection Account State Aid - Current Year		8012	1,997,176.00	2,128,862.00	6.6%
State Aid - Prior Years		8019	164,734.00	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	6,086,487.00	5,506,496.00	-9.5%
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>15,223,632.00</b>	<b>16,026,465.00</b>	<b>5.3%</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, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student 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, 3182, 3185, 4124, 4126, 4127, 4128, 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	2018-19 Unaudited Actuals	2019-20 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	304,375.00	30,857.00	-89.9%
Lottery - Unrestricted and Instructional Materials		8560	406,517.47	330,548.00	-18.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,066,390.00	535,582.00	-49.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,777,282.47</b>	<b>896,987.00</b>	<b>-49.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	38,505.02	27,500.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,500.00	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>41,005.02</b>	<b>27,500.00</b>	<b>-32.9%</b>
<b>TOTAL, REVENUES</b>			<b>17,041,919.49</b>	<b>16,950,952.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,583,401.98	5,728,942.00	2.6%
Certificated Pupil Support Salaries		1200	110,378.28	135,555.00	22.8%
Certificated Supervisors' and Administrators' Salaries		1300	603,179.30	713,516.00	18.3%
Other Certificated Salaries		1900	42,112.29	52,270.00	24.1%
TOTAL, CERTIFICATED SALARIES			6,339,071.85	6,630,283.00	4.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	120,349.82	128,757.00	7.0%
Classified Support Salaries		2200	317,190.34	313,688.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	525,233.17	504,945.00	-3.9%
Other Classified Salaries		2900	123,538.20	125,685.00	1.7%
TOTAL, CLASSIFIED SALARIES			1,086,311.53	1,073,075.00	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,930,207.15	1,609,333.00	-16.6%
PERS		3201-3202	253,339.96	238,117.00	-6.0%
OASDI/Medicare/Alternative		3301-3302	174,895.60	182,183.00	4.2%
Health and Welfare Benefits		3401-3402	2,324,117.95	2,606,487.00	12.1%
Unemployment Insurance		3501-3502	3,891.37	3,865.00	-0.7%
Workers' Compensation		3601-3602	202,122.01	224,943.00	11.3%
OPEB, Allocated		3701-3702	142,859.66	115,363.00	-19.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,936.96	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,060,370.66	4,980,291.00	-1.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	8,697.98	71,740.00	724.8%
Books and Other Reference Materials		4200	12,232.48	35,913.00	193.6%
Materials and Supplies		4300	233,126.67	286,971.00	23.1%
Noncapitalized Equipment		4400	34,311.33	44,178.00	28.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			288,368.46	438,802.00	52.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,486.19	57,302.00	324.9%
Dues and Memberships		5300	6,855.00	8,300.00	21.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,647.81	15,000.00	55.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,029.74	45,871.00	76.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,570,930.38	3,497,936.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	221,248.18	220,694.00	-0.3%
Communications		5900	7,642.60	7,819.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,855,839.90	3,852,922.00	-0.1%
<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	350,835.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			350,835.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
TOTAL, EXPENDITURES			16,980,797.40	16,975,373.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	83,934.36	24,421.00	-70.9%
(a) TOTAL, INTERFUND TRANSFERS IN			83,934.36	24,421.00	-70.9%
<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)			83,934.36	24,421.00	-70.9%



Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	15,223,632.00	16,026,465.00	5.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,777,282.47	896,987.00	-49.5%
4) Other Local Revenue		8600-8799	41,005.02	27,500.00	-32.9%
5) TOTAL, REVENUES			17,041,919.49	16,950,952.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		10,083,911.75	10,221,127.00	1.4%
2) Instruction - Related Services	2000-2999		5,814,799.94	6,002,727.00	3.2%
3) Pupil Services	3000-3999		195,857.79	237,596.00	21.3%
4) Ancillary Services	4000-4999		46,290.51	48,513.00	4.8%
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		839,937.41	465,410.00	-44.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,980,797.40	16,975,373.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			61,122.09	(24,421.00)	-140.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,934.36	24,421.00	-70.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,934.36	24,421.00	-70.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			145,056.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,605.98	2,518,662.43	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,373,605.98	2,518,662.43	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,605.98	2,518,662.43	6.1%
2) Ending Balance, June 30 (E + F1e)			2,518,662.43	2,518,662.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	566,224.42	566,224.42	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	1,952,438.01	1,952,438.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	318,349.08	318,349.08
6300	Lottery: Instructional Materials	162,323.34	162,323.34
7311	Classified School Employee Professional Development Block	3,545.00	3,545.00
7510	Low-Performing Students Block Grant	82,007.00	82,007.00
Total, Restricted Balance		566,224.42	566,224.42

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	372,581.00	349,617.00	-6.2%
3) Other State Revenue		8300-8599	3,233,807.50	3,206,583.00	-0.8%
4) Other Local Revenue		8600-8799	684,501.54	682,737.00	-0.3%
5) TOTAL, REVENUES			4,290,890.04	4,238,937.00	-1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,661,646.79	1,625,449.00	-2.2%
2) Classified Salaries		2000-2999	703,884.35	736,024.00	4.6%
3) Employee Benefits		3000-3999	1,481,029.32	1,493,060.00	0.8%
4) Books and Supplies		4000-4999	84,914.40	133,811.00	57.6%
5) Services and Other Operating Expenditures		5000-5999	331,049.33	393,340.00	18.8%
6) Capital Outlay		6000-6999	18,559.10	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	74,590.00	128,547.00	72.3%
9) TOTAL, EXPENDITURES			4,355,673.29	4,510,231.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(64,783.25)	(271,294.00)	318.8%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(64,783.25)	(271,294.00)	318.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,868.07	646,084.82	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,868.07	646,084.82	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,868.07	646,084.82	-9.1%
2) Ending Balance, June 30 (E + F1e)			646,084.82	374,790.82	-42.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,618.70	350,324.70	-43.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,466.12	24,466.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	238,860.53		
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	725,047.13		
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			963,907.66		
<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	95,400.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	166,650.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	55,771.18		
6) TOTAL, LIABILITIES			317,822.80		
<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)			646,084.86		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	372,581.00	349,617.00	-6.2%
TOTAL, FEDERAL REVENUE			372,581.00	349,617.00	-6.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	(864.00)	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	864.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,961,121.50	3,031,409.00	2.4%
All Other State Revenue	All Other	8590	272,686.00	175,174.00	-35.8%
TOTAL, OTHER STATE REVENUE			3,233,807.50	3,206,583.00	-0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	7,599.16	6,500.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	669,161.33	676,237.00	1.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,741.05	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>684,501.54</b>	<b>682,737.00</b>	<b>-0.3%</b>
<b>TOTAL, REVENUES</b>			<b>4,290,890.04</b>	<b>4,238,937.00</b>	<b>-1.2%</b>



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,058,143.27	1,006,804.00	-4.9%
Certificated Pupil Support Salaries		1200	50,805.20	46,497.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	302,825.07	356,586.00	17.8%
Other Certificated Salaries		1900	249,873.25	215,562.00	-13.7%
TOTAL, CERTIFICATED SALARIES			1,661,646.79	1,625,449.00	-2.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	54,910.97	57,236.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	577,591.45	599,764.00	3.8%
Other Classified Salaries		2900	71,381.93	79,024.00	10.7%
TOTAL, CLASSIFIED SALARIES			703,884.35	736,024.00	4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	419,652.39	410,917.00	-2.1%
PERS		3201-3202	150,846.27	150,057.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	75,908.68	80,212.00	5.7%
Health and Welfare Benefits		3401-3402	708,032.43	731,797.00	3.4%
Unemployment Insurance		3501-3502	3,440.42	1,661.00	-51.7%
Workers' Compensation		3601-3602	65,980.93	69,605.00	5.5%
OPEB, Allocated		3701-3702	46,053.20	44,995.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,115.00	3,816.00	-65.7%
TOTAL, EMPLOYEE BENEFITS			1,481,029.32	1,493,060.00	0.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	11,282.44	14,610.00	29.5%
Books and Other Reference Materials		4200	2,755.59	0.00	-100.0%
Materials and Supplies		4300	59,797.74	88,879.00	48.6%
Noncapitalized Equipment		4400	11,078.63	30,322.00	173.7%
TOTAL, BOOKS AND SUPPLIES			84,914.40	133,811.00	57.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,531.25	21,575.00	-18.7%
Dues and Memberships		5300	678.00	745.00	9.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,527.59	16,065.00	28.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,723.63	19,804.00	34.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	64,120.57	70,931.00	10.6%
Professional/Consulting Services and Operating Expenditures		5800	180,744.17	234,655.00	29.8%
Communications		5900	31,724.12	29,565.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,049.33	393,340.00	18.8%
<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	18,559.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,559.10	0.00	-100.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description Resource Codes Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			
Transfers of Indirect Costs - Interfund 7350	74,590.00	128,547.00	72.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	74,590.00	128,547.00	72.3%
TOTAL, EXPENDITURES	4,355,673.29	4,510,231.00	3.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	372,581.00	349,617.00	-6.2%
3) Other State Revenue		8300-8599	3,233,807.50	3,206,583.00	-0.8%
4) Other Local Revenue		8600-8799	684,501.54	682,737.00	-0.3%
5) TOTAL, REVENUES			4,290,890.04	4,238,937.00	-1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,942,811.45	1,980,207.00	1.9%
2) Instruction - Related Services	2000-2999		2,066,867.61	2,119,067.00	2.5%
3) Pupil Services	3000-3999		73,456.42	71,096.00	-3.2%
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		74,590.00	128,547.00	72.3%
8) Plant Services	8000-8999		197,947.81	211,314.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,355,673.29	4,510,231.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(64,783.25)	(271,294.00)	318.8%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(64,783.25)	(271,294.00)	318.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,868.07	646,084.82	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,868.07	646,084.82	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,868.07	646,084.82	-9.1%
2) Ending Balance, June 30 (E + F1e)			646,084.82	374,790.82	-42.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,618.70	350,324.70	-43.6%
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	24,466.12	24,466.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	22,166.26	22,166.26
6391	Adult Education Program	599,452.44	328,158.44
Total, Restricted Balance		621,618.70	350,324.70

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,717,249.43	8,587,522.00	-1.5%
3) Other State Revenue		8300-8599	7,218,549.20	6,953,552.00	-3.7%
4) Other Local Revenue		8600-8799	510,679.77	208,011.00	-59.3%
5) TOTAL, REVENUES			16,446,478.40	15,749,085.00	-4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,303,762.56	3,640,600.00	-15.4%
2) Classified Salaries		2000-2999	1,726,159.72	1,737,807.00	0.7%
3) Employee Benefits		3000-3999	5,003,840.45	4,460,093.00	-10.9%
4) Books and Supplies		4000-4999	560,349.51	550,612.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	4,654,209.97	5,432,161.00	16.7%
6) Capital Outlay		6000-6999	32,944.02	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	532,809.24	572,571.00	7.5%
9) TOTAL, EXPENDITURES			16,814,075.47	16,393,844.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(367,597.07)	(644,759.00)	75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,545.15	644,759.00	56.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			412,545.15	644,759.00	56.3%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,948.08	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,117.70	293,065.78	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,117.70	293,065.78	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,117.70	293,065.78	18.1%
2) Ending Balance, June 30 (E + F1e)			293,065.78	293,065.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	293,065.78	293,065.78	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,769,968.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	849,118.96		
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			4,619,087.72		
<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	1,001,232.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,458,951.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	865,837.97		
6) TOTAL, LIABILITIES			4,326,021.94		
<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)			293,065.78		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	8,717,249.43	8,587,522.00	-1.5%
<b>TOTAL, FEDERAL REVENUE</b>			8,717,249.43	8,587,522.00	-1.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	926,006.00	918,855.00	-0.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,586,687.20	5,754,323.00	3.0%
All Other State Revenue	All Other	8590	705,856.00	280,374.00	-60.3%
<b>TOTAL, OTHER STATE REVENUE</b>			7,218,549.20	6,953,552.00	-3.7%
<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	61,765.37	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	122,701.84	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	326,212.56	208,011.00	-36.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			510,679.77	208,011.00	-59.3%
<b>TOTAL, REVENUES</b>			16,446,478.40	15,749,085.00	-4.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,278,561.36	2,587,790.00	-21.1%
Certificated Pupil Support Salaries		1200	2,579.92	4,000.00	55.0%
Certificated Supervisors' and Administrators' Salaries		1300	846,908.13	889,486.00	5.0%
Other Certificated Salaries		1900	175,713.15	159,324.00	-9.3%
TOTAL, CERTIFICATED SALARIES			4,303,762.56	3,640,600.00	-15.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	91,572.78	679,282.00	641.8%
Classified Support Salaries		2200	235,501.86	122,712.00	-47.9%
Classified Supervisors' and Administrators' Salaries		2300	226,809.94	227,543.00	0.3%
Clerical, Technical and Office Salaries		2400	611,843.43	660,728.00	8.0%
Other Classified Salaries		2900	560,431.71	47,542.00	-91.5%
TOTAL, CLASSIFIED SALARIES			1,726,159.72	1,737,807.00	0.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,242,267.57	851,204.00	-31.5%
PERS		3201-3202	393,520.42	357,939.00	-9.0%
OASDI/Medicare/Alternative		3301-3302	194,786.66	195,689.00	0.5%
Health and Welfare Benefits		3401-3402	2,687,579.74	2,802,523.00	4.3%
Unemployment Insurance		3501-3502	89,473.68	2,613.00	-97.1%
Workers' Compensation		3601-3602	208,911.12	151,454.00	-27.5%
OPEB, Allocated		3701-3702	138,951.78	98,671.00	-29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,349.48	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,003,840.45	4,460,093.00	-10.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	106,026.57	22,950.00	-78.4%
Materials and Supplies		4300	395,651.44	522,662.00	32.1%
Noncapitalized Equipment		4400	58,671.50	5,000.00	-91.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			560,349.51	550,612.00	-1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	48,498.63	39,279.00	-19.0%
Dues and Memberships		5300	2,289.00	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	39,508.15	13,546.00	-65.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	202,892.12	131,539.00	-35.2%
Professional/Consulting Services and Operating Expenditures		5800	4,330,140.74	5,238,711.00	21.0%
Communications		5900	29,097.93	9,086.00	-68.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,654,209.97	5,432,161.00	16.7%
<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	32,944.02	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,944.02	0.00	-100.0%
<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%
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	532,809.24	572,571.00	7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			532,809.24	572,571.00	7.5%
<b>TOTAL, EXPENDITURES</b>			16,814,075.47	16,393,844.00	-2.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	412,545.15	644,759.00	56.3%
(a) TOTAL, INTERFUND TRANSFERS IN			412,545.15	644,759.00	56.3%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			412,545.15	644,759.00	56.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,717,249.43	8,587,522.00	-1.5%
3) Other State Revenue		8300-8599	7,218,549.20	6,953,552.00	-3.7%
4) Other Local Revenue		8600-8799	510,679.77	208,011.00	-59.3%
5) TOTAL, REVENUES			16,446,478.40	15,749,085.00	-4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		10,711,343.44	11,765,658.00	9.8%
2) Instruction - Related Services	2000-2999		3,378,471.95	2,249,750.00	-33.4%
3) Pupil Services	3000-3999		1,610,975.36	1,550,313.00	-3.8%
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		532,809.24	572,571.00	7.5%
8) Plant Services	8000-8999		580,475.48	255,552.00	-56.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,814,075.47	16,393,844.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(367,597.07)	(644,759.00)	75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,545.15	644,759.00	56.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			412,545.15	644,759.00	56.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,948.08	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,117.70	293,065.78	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,117.70	293,065.78	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,117.70	293,065.78	18.1%
2) Ending Balance, June 30 (E + F1e)			293,065.78	293,065.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	293,065.78	293,065.78	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%



Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	293,065.78	293,065.78
Total, Restricted Balance		293,065.78	293,065.78

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,610,450.50	10,014,408.00	4.2%
3) Other State Revenue		8300-8599	877,428.68	310,000.00	-64.7%
4) Other Local Revenue		8600-8799	643,333.62	680,980.00	5.9%
5) TOTAL, REVENUES			11,131,212.80	11,005,388.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,426,943.95	3,319,981.00	-3.1%
3) Employee Benefits		3000-3999	3,707,172.15	3,842,094.00	3.6%
4) Books and Supplies		4000-4999	4,624,473.70	3,846,409.00	-16.8%
5) Services and Other Operating Expenditures		5000-5999	10,176.11	74,546.00	632.6%
6) Capital Outlay		6000-6999	83,338.85	75,000.00	-10.0%
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	397,388.95	437,509.00	10.1%
9) TOTAL, EXPENDITURES			12,249,493.71	11,595,539.00	-5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,118,280.91)	(590,151.00)	-47.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,678.02	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			12,678.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,105,602.89)	(590,151.00)	-46.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,889,797.95	2,784,195.06	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,797.95	2,784,195.06	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,797.95	2,784,195.06	-28.4%
2) Ending Balance, June 30 (E + F1e)			2,784,195.06	2,194,044.06	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,221.47	116,221.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,667,973.59	2,077,823.06	-22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,192,556.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,686,516.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	116,221.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,995,294.27		
<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	230,092.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	981,006.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,211,099.21		
<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)			2,784,195.06		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,610,450.50	10,014,408.00	4.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,610,450.50	10,014,408.00	4.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	688,869.68	310,000.00	-55.0%
All Other State Revenue		8590	188,559.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			877,428.68	310,000.00	-64.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	567,662.84	600,980.00	5.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,670.78	80,000.00	5.7%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			643,333.62	680,980.00	5.9%
TOTAL, REVENUES			11,131,212.80	11,005,388.00	-1.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,776,000.96	2,667,184.00	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	324,586.10	336,778.00	3.8%
Clerical, Technical and Office Salaries		2400	249,198.39	249,119.00	0.0%
Other Classified Salaries		2900	77,158.50	66,900.00	-13.3%
TOTAL, CLASSIFIED SALARIES			3,426,943.95	3,319,981.00	-3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	761,140.84	681,154.00	-10.5%
OASDI/Medicare/Alternative		3301-3302	251,130.33	252,825.00	0.7%
Health and Welfare Benefits		3401-3402	2,517,833.43	2,758,280.00	9.5%
Unemployment Insurance		3501-3502	2,495.21	1,669.00	-33.1%
Workers' Compensation		3601-3602	93,887.75	97,081.00	3.4%
OPEB, Allocated		3701-3702	66,237.34	51,085.00	-22.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,447.25	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,707,172.15	3,842,094.00	3.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	4,933.62	0.00	-100.0%
Materials and Supplies		4300	324,571.22	287,500.00	-11.4%
Noncapitalized Equipment		4400	70,005.68	69,000.00	-1.4%
Food		4700	4,224,963.18	3,489,909.00	-17.4%
TOTAL, BOOKS AND SUPPLIES			4,624,473.70	3,846,409.00	-16.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,519.41	15,650.00	-15.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,083.62	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,931.96	62,900.00	-14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(146,938.20)	(36,924.00)	-74.9%
Professional/Consulting Services and Operating Expenditures		5800	40,066.08	22,920.00	-42.8%
Communications		5900	8,513.24	10,000.00	17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,176.11	74,546.00	632.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	83,338.85	75,000.00	-10.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,338.85	75,000.00	-10.0%
<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%
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	397,388.95	437,509.00	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			397,388.95	437,509.00	10.1%
<b>TOTAL, EXPENDITURES</b>			<b>12,249,493.71</b>	<b>11,595,539.00</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	12,678.02	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,678.02	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)			12,678.02	0.00	-100.0%



Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,610,450.50	10,014,408.00	4.2%
3) Other State Revenue		8300-8599	877,428.68	310,000.00	-64.7%
4) Other Local Revenue		8600-8799	643,333.62	680,980.00	5.9%
5) TOTAL, REVENUES			11,131,212.80	11,005,388.00	-1.1%
<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		11,830,742.88	11,145,243.00	-5.8%
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		397,388.95	437,509.00	10.1%
8) Plant Services	8000-8999		21,361.88	12,787.00	-40.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,249,493.71	11,595,539.00	-5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,118,280.91)	(590,151.00)	-47.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,678.02	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			12,678.02	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,105,602.89)	(590,151.00)	-46.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,889,797.95	2,784,195.06	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,797.95	2,784,195.06	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,797.95	2,784,195.06	-28.4%
2) Ending Balance, June 30 (E + F1e)			2,784,195.06	2,194,044.06	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,221.47	116,221.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,667,973.59	2,077,823.06	-22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,578,325.09	2,025,822.56
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	83,379.12	45,731.12
9010	Other Restricted Local	6,269.38	6,269.38
Total, Restricted Balance		2,667,973.59	2,077,823.06

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	31,677.37	0.00	-100.0%
5) TOTAL, REVENUES			31,677.37	0.00	-100.0%
<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	15,831.00	0.00	-100.0%
6) Capital Outlay		6000-6999	26,378.00	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			42,209.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,531.63)	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,531.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,241.56	507,709.93	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,241.56	507,709.93	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,241.56	507,709.93	-2.0%
2) Ending Balance, June 30 (E + F1e)			507,709.93	507,709.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	507,709.93	507,709.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	507,709.93		
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			507,709.93		
<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)			507,709.93		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	10,079.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,598.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,677.37	0.00	-100.0%
TOTAL, REVENUES			31,677.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<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	15,831.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,831.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	25,331.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,046.50	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,378.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			42,209.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	31,677.37	0.00	-100.0%
5) TOTAL, REVENUES			31,677.37	0.00	-100.0%
<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		42,209.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,209.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,531.63)	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,531.63)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,241.56	507,709.93	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,241.56	507,709.93	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,241.56	507,709.93	-2.0%
2) Ending Balance, June 30 (E + F1e)			507,709.93	507,709.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	507,709.93	507,709.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	6,122.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,406,915.85	823,000.00	-41.5%
5) TOTAL, REVENUES			1,413,037.85	823,000.00	-41.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,655.70	380,595.00	263.7%
3) Employee Benefits		3000-3999	80,336.73	242,624.00	202.0%
4) Books and Supplies		4000-4999	128,262.80	500,000.00	289.8%
5) Services and Other Operating Expenditures		5000-5999	430,069.72	0.00	-100.0%
6) Capital Outlay		6000-6999	13,307,707.43	25,675,000.00	92.9%
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			14,051,032.38	26,798,219.00	90.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,637,994.53)	(25,975,219.00)	105.5%
<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	102,684.09	451,164.00	339.4%
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			(102,684.09)	(451,164.00)	339.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,740,678.62)	(26,426,383.00)	107.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,362,963.14	61,622,284.52	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,362,963.14	61,622,284.52	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,362,963.14	61,622,284.52	-17.1%
2) Ending Balance, June 30 (E + F1e)			61,622,284.52	35,195,901.52	-42.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,622,284.52	35,195,901.52	-42.9%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	64,606,770.15		
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	995,344.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,602,114.48		
<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	2,329,823.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,650,006.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,979,829.96		
<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)			61,622,284.52		



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
TOTAL, FEDERAL REVENUE			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	6,122.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,122.00	0.00	-100.0%
<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	1,346,180.66	823,000.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,735.19	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,406,915.85	823,000.00	-41.5%
TOTAL, REVENUES			1,413,037.85	823,000.00	-41.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	56,856.09	234,723.00	312.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	87,810.00	New
Clerical, Technical and Office Salaries		2400	47,799.61	58,062.00	21.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,655.70	380,595.00	263.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,711.50	78,909.00	219.3%
OASDI/Medicare/Alternative		3301-3302	8,090.28	29,115.00	259.9%
Health and Welfare Benefits		3401-3402	42,708.42	117,784.00	175.8%
Unemployment Insurance		3501-3502	52.32	189.00	261.2%
Workers' Compensation		3601-3602	2,795.24	11,109.00	297.4%
OPEB, Allocated		3701-3702	1,978.97	5,518.00	178.8%
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			80,336.73	242,624.00	202.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,539.66	500,000.00	2750.7%
Noncapitalized Equipment		4400	110,723.14	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			128,262.80	500,000.00	289.8%
<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	4,743.19	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	424,076.53	0.00	-100.0%
Communications		5900	1,100.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			430,069.72	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	52,450.00	0.00	-100.0%
Land Improvements		6170	32,220.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	13,223,037.43	25,675,000.00	94.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			13,307,707.43	25,675,000.00	92.9%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,051,032.38	26,798,219.00	90.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	102,684.09	451,164.00	339.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			102,684.09	451,164.00	339.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			(102,684.09)	(451,164.00)	339.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	6,122.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,406,915.85	823,000.00	-41.5%
5) TOTAL, REVENUES			1,413,037.85	823,000.00	-41.8%
<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		14,051,032.38	26,798,219.00	90.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,051,032.38	26,798,219.00	90.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,637,994.53)	(25,975,219.00)	105.5%
<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	102,684.09	451,164.00	339.4%
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			(102,684.09)	(451,164.00)	339.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,740,678.62)	(26,426,383.00)	107.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,362,963.14	61,622,284.52	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,362,963.14	61,622,284.52	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,362,963.14	61,622,284.52	-17.1%
2) Ending Balance, June 30 (E + F1e)			61,622,284.52	35,195,901.52	-42.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,622,284.52	35,195,901.52	-42.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	61,622,284.52	35,195,901.52
Total, Restricted Balance		61,622,284.52	35,195,901.52



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,256,374.52	1,620,000.00	28.9%
5) TOTAL, REVENUES			1,256,374.52	1,620,000.00	28.9%
<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	451,266.29	475,000.00	5.3%
6) Capital Outlay		6000-6999	2,495,763.28	1,145,000.00	-54.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,947,029.57	1,620,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,690,655.05)	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,690,655.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,899,299.81	2,208,644.76	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,899,299.81	2,208,644.76	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,899,299.81	2,208,644.76	-43.4%
2) Ending Balance, June 30 (E + F1e)			2,208,644.76	2,208,644.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,208,644.76	2,208,644.76	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,322,988.92		
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			3,322,988.92		
<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	15,446.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,098,897.69		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,114,344.16		
<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)			2,208,644.76		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
TOTAL, OTHER STATE REVENUE			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	707,462.28	590,000.00	-16.6%
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	64,741.81	30,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	484,170.43	1,000,000.00	106.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,256,374.52	1,620,000.00	28.9%
TOTAL, REVENUES			1,256,374.52	1,620,000.00	28.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<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	414,449.39	475,000.00	14.6%
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	36,816.90	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,266.29	475,000.00	5.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	820,980.17	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,674,783.11	1,145,000.00	-31.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,495,763.28	1,145,000.00	-54.1%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,947,029.57	1,620,000.00	-45.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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 Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,256,374.52	1,620,000.00	28.9%
5) TOTAL, REVENUES			1,256,374.52	1,620,000.00	28.9%
<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		2,947,029.57	1,620,000.00	-45.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,947,029.57	1,620,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,690,655.05)	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,690,655.05)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,899,299.81	2,208,644.76	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,899,299.81	2,208,644.76	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,899,299.81	2,208,644.76	-43.4%
2) Ending Balance, June 30 (E + F1e)			2,208,644.76	2,208,644.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,208,644.76	2,208,644.76	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%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,208,644.76	2,208,644.76
Total, Restricted Balance		2,208,644.76	2,208,644.76

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	56,736.10	57,305.00	1.0%
4) Other Local Revenue		8600-8799	10,079,722.01	11,030,234.00	9.4%
5) TOTAL, REVENUES			10,136,458.11	11,087,539.00	9.4%
<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	12,657,395.38	12,166,986.36	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,657,395.38	12,166,986.36	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,520,937.27)	(1,079,447.36)	-57.2%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,520,937.27)	(1,079,447.36)	-57.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,216,294.32	9,695,357.05	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,216,294.32	9,695,357.05	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,216,294.32	9,695,357.05	-20.6%
2) Ending Balance, June 30 (E + F1e)			9,695,357.05	8,615,909.69	-11.1%
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	9,695,357.05	8,615,909.69	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,695,357.05		
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			9,695,357.05		
<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)			9,695,357.05		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	52,150.97	57,305.00	9.9%
Other Subventions/In-Lieu Taxes		8572	4,585.13	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			56,736.10	57,305.00	1.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,351,024.73	10,470,387.00	12.0%
Unsecured Roll		8612	283,282.08	260,092.00	-8.2%
Prior Years' Taxes		8613	30,388.03	0.00	-100.0%
Supplemental Taxes		8614	285,041.72	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,623.88	0.00	-100.0%
Interest		8660	128,361.57	124,000.00	-3.4%
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	175,755.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,079,722.01	11,030,234.00	9.4%
<b>TOTAL, REVENUES</b>			10,136,458.11	11,087,539.00	9.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,555,000.00	5,205,000.00	-6.3%
Bond Interest and Other Service Charges		7434	7,102,395.38	6,961,986.36	-2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,657,395.38	12,166,986.36	-3.9%
TOTAL, EXPENDITURES			12,657,395.38	12,166,986.36	-3.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	56,736.10	57,305.00	1.0%
4) Other Local Revenue		8600-8799	10,079,722.01	11,030,234.00	9.4%
5) TOTAL, REVENUES			10,136,458.11	11,087,539.00	9.4%
<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	12,657,395.38	12,166,986.36	-3.9%
10) TOTAL, EXPENDITURES			12,657,395.38	12,166,986.36	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,520,937.27)	(1,079,447.36)	-57.2%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,520,937.27)	(1,079,447.36)	-57.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,216,294.32	9,695,357.05	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,216,294.32	9,695,357.05	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,216,294.32	9,695,357.05	-20.6%
2) Ending Balance, June 30 (E + F1e)			9,695,357.05	8,615,909.69	-11.1%
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	9,695,357.05	8,615,909.69	-11.1%
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>2018-19 Unaudited Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	9,695,357.05	8,615,909.69
Total, Restricted Balance		9,695,357.05	8,615,909.69

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2,811,274.85	2,677,111.00	-4.8%
5) TOTAL, REVENUES			2,811,274.85	2,677,111.00	-4.8%
<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	2,656,190.14	2,677,111.00	0.8%
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			2,656,190.14	2,677,111.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			155,084.71	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			155,084.71	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	502,194.77	657,279.48	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,194.77	657,279.48	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			502,194.77	657,279.48	30.9%
2) Ending Net Position, June 30 (E + F1e)			657,279.48	657,279.48	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	657,279.48	657,279.48	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,626,122.31		
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	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,826,122.31		
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,957,024.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	211,818.33		
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			6,168,842.83		
<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)			657,279.48		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	127,118.27	120,000.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,684,156.58	2,557,111.00	-4.7%
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>			2,811,274.85	2,677,111.00	-4.8%
<b>TOTAL, REVENUES</b>			2,811,274.85	2,677,111.00	-4.8%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	2,656,190.14	2,677,111.00	0.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,656,190.14	2,677,111.00	0.8%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,656,190.14	2,677,111.00	0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2,811,274.85	2,677,111.00	-4.8%
5) TOTAL, REVENUES			2,811,274.85	2,677,111.00	-4.8%
<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		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,656,190.14	2,677,111.00	0.8%
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			2,656,190.14	2,677,111.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			155,084.71	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			155,084.71	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	502,194.77	657,279.48	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,194.77	657,279.48	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			502,194.77	657,279.48	30.9%
2) Ending Net Position, June 30 (E + F1e)			657,279.48	657,279.48	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	657,279.48	657,279.48	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	3,249,664.91	2,965,745.00	-8.7%
5) TOTAL, REVENUES			3,249,664.91	2,965,745.00	-8.7%
<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	3,017,367.76	2,965,745.00	-1.7%
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			3,017,367.76	2,965,745.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			232,297.15	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			232,297.15	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,231,815.94	8,464,113.09	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,231,815.94	8,464,113.09	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,231,815.94	8,464,113.09	2.8%
2) Ending Net Position, June 30 (E + F1e)			8,464,113.09	8,464,113.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,095,491.00	3,095,491.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,368,622.09	5,368,622.09	0.0%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,994,798.52		
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	3,095,491.34		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,090,289.86		
<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	2018-19 Unaudited Actuals	2019-20 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	626,176.77		
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			626,176.77		
<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)			8,464,113.09		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	105,035.82	90,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,144,629.09	2,875,745.00	-8.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,249,664.91	2,965,745.00	-8.7%
TOTAL, REVENUES			3,249,664.91	2,965,745.00	-8.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,017,367.76	2,965,745.00	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,017,367.76	2,965,745.00	-1.7%
TOTAL, EXPENSES			3,017,367.76	2,965,745.00	-1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	3,249,664.91	2,965,745.00	-8.7%
5) TOTAL, REVENUES			3,249,664.91	2,965,745.00	-8.7%
<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		3,017,367.76	2,965,745.00	-1.7%
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			3,017,367.76	2,965,745.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			232,297.15	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			232,297.15	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,231,815.94	8,464,113.09	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,231,815.94	8,464,113.09	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,231,815.94	8,464,113.09	2.8%
2) Ending Net Position, June 30 (E + F1e)			8,464,113.09	8,464,113.09	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,095,491.00	3,095,491.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,368,622.09	5,368,622.09	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	251,867.04	223,200.00	-11.4%
5) TOTAL, REVENUES			251,867.04	223,200.00	-11.4%
<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	1,528.06	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	237,184.00	225,000.00	-5.1%
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			238,712.06	225,000.00	-5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,154.98	(1,800.00)	-113.7%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			14,954.98	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,956,629.92	1,971,584.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,956,629.92	1,971,584.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,956,629.92	1,971,584.90	0.8%
2) Ending Net Position, June 30 (E + F1e)			1,971,584.90	1,971,584.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,971,584.90	1,971,584.90	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,276,390.07		
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	300.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,276,690.07		
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	305,105.17		
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			305,105.17		
<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)			1,971,584.90		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
TOTAL, OTHER STATE REVENUE			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	44,173.05	18,000.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	207,693.99	205,200.00	-1.2%
TOTAL, OTHER LOCAL REVENUE			251,867.04	223,200.00	-11.4%
TOTAL, REVENUES			251,867.04	223,200.00	-11.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,528.06	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,528.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	237,184.00	225,000.00	-5.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			237,184.00	225,000.00	-5.1%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			238,712.06	225,000.00	-5.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			1,800.00	1,800.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	251,867.04	223,200.00	-11.4%
5) TOTAL, REVENUES			251,867.04	223,200.00	-11.4%
<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		238,712.06	225,000.00	-5.7%
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			238,712.06	225,000.00	-5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,154.98	(1,800.00)	-113.7%
<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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			14,954.98	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,956,629.92	1,971,584.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,956,629.92	1,971,584.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,956,629.92	1,971,584.90	0.8%
2) Ending Net Position, June 30 (E + F1e)			1,971,584.90	1,971,584.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,971,584.90	1,971,584.90	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	17,048.35	16,994.05	17,192.37	17,049.90	17,049.90	17,049.90
<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>	17,048.35	16,994.05	17,192.37	17,049.90	17,049.90	17,049.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	21.80	21.61	21.80			
b. Special Education-Special Day Class	1.58	1.42	1.58			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.16	0.16	0.16			
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>	23.54	23.19	23.54	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,071.89	17,017.24	17,215.91	17,049.90	17,049.90	17,049.90
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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	2018-19 Unaudited Actuals			2019-20 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 Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	17,055,144.00		17,055,144.00			17,055,144.00
Work in Progress	56,631,277.00	(12,639,927.00)	43,991,350.00	12,457,179.00		56,448,529.00
Total capital assets not being depreciated	73,686,421.00	(12,639,927.00)	61,046,494.00	12,457,179.00	0.00	73,503,673.00
Capital assets being depreciated:						
Land Improvements	7,907,152.00		7,907,152.00			7,907,152.00
Buildings	273,085,835.00	12,639,932.00	285,725,767.00			285,725,767.00
Equipment	8,980,106.00		8,980,106.00	233,801.00		9,213,907.00
Total capital assets being depreciated	289,973,093.00	12,639,932.00	302,613,025.00	233,801.00	0.00	302,846,826.00
Accumulated Depreciation for:						
Land Improvements	(1,465,343.00)		(1,465,343.00)			(1,465,343.00)
Buildings	(189,504,670.00)	(37,752.00)	(189,542,422.00)	(11,043,467.00)		(200,585,889.00)
Equipment	(5,389,143.00)		(5,389,143.00)	(499,567.00)		(5,888,710.00)
Total accumulated depreciation	(196,359,156.00)	(37,752.00)	(196,396,908.00)	(11,543,034.00)	0.00	(207,939,942.00)
Total capital assets being depreciated, net	93,613,937.00	12,602,180.00	106,216,117.00	(11,309,233.00)	0.00	94,906,884.00
Governmental activity capital assets, net	167,300,358.00	(37,747.00)	167,262,611.00	1,147,946.00	0.00	168,410,557.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.53%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit 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.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.24%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: \_\_\_\_\_

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
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	92,685,266.83	301	0.00	303	92,685,266.83	305	4,273,335.51		307	88,411,931.32	309
2000 - Classified Salaries	41,556,235.75	311	233,673.99	313	41,322,561.76	315	6,456,275.64		317	34,866,286.12	319
3000 - Employee Benefits	92,681,050.44	321	2,722,604.70	323	89,958,445.74	325	5,642,174.78		327	84,316,270.96	329
4000 - Books, Supplies Equip Replace. (6500)	13,499,065.68	331	110.67	333	13,498,955.01	335	4,457,606.64		337	9,041,348.37	339
5000 - Services. . . & 7300 - Indirect Costs	22,890,252.99	341	31,847.15	343	22,858,405.84	345	5,149,953.22		347	17,708,452.62	349
TOTAL					260,323,635.18	365	TOTAL			234,344,289.39	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	68,119,879.94		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	10,469,840.95		380
3. STRS. . . . .	3101 & 3102	19,795,483.38		382
4. PERS. . . . .	3201 & 3202	2,944,629.17		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,941,832.15		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	26,630,709.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	58,305.18		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,207,859.78		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	412,436.27		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		132,580,975.82		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		3,013,922.78		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		129,567,053.04		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. . . . .		55.29%		
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) . . . . .	55.29%
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). . . . .	234,344,289.39
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  
2018-19 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	189,490,687.00	3,726,696.00	193,217,383.00		19,833,096.00	173,384,287.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	445,522.00		445,522.00		445,522.00	0.00	
Lease Revenue Bonds Payable	9,182,751.00	2,990,325.00	12,173,076.00		2,477,719.00	9,695,357.00	
Other General Long-Term Debt	55,404.00		55,404.00		55,404.00	0.00	
Net Pension Liability	187,553,243.00	40,984,293.00	228,537,536.00			228,537,536.00	
Total/Net OPEB Liability	45,520,158.00	31,424,113.00	76,944,271.00			76,944,271.00	
Compensated Absences Payable	1,588,549.00		1,588,549.00	53,349.00		1,641,898.00	
Governmental activities long-term liabilities	433,836,314.00	79,125,427.00	512,961,741.00	53,349.00	22,811,741.00	490,203,349.00	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			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	284,749,895.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,610,141.03
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	16,457.05
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,383,825.05
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	453,549.74
4. Other Transfers Out	All	9200	7200-7299	386,290.00
5. Interfund Transfers Out	All	9300	7600-7629	510,957.53
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,751,079.37
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	1,118,280.91
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)				261,506,955.71

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,017.24
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,367.18
<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.)	240,295,740.24	12,803.19
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)	240,295,740.24	12,803.19
B. Required effort (Line A.2 times 90%)	216,266,166.22	11,522.87
C. Current year expenditures (Line I.E and Line II.B)	261,506,955.71	15,367.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2017-18 Actual</b>			<b>2018-19 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	121,827,695.31		121,827,695.31			124,530,588.92
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,313.69		17,313.69			17,071.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2017-18</b>			<b>Adjustments to 2018-19</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> (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2018-19 P2 Report</b>			<b>2019-20 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	17,071.89		17,071.89	17,049.90		17,049.90
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)			17,071.89			17,049.90
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2018-19 Actual</b>			<b>2019-20 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	360,507.23		360,507.23	356,741.00		356,741.00
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)	63,073,305.20		63,073,305.20	63,152,462.00		63,152,462.00
5. Unsecured Roll Taxes (Object 8042)	1,334,235.67		1,334,235.67	1,334,236.00		1,334,236.00
6. Prior Years' Taxes (Object 8043)	153,269.30		153,269.30	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,099,276.59		2,099,276.59	1,903,780.00		1,903,780.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,833,807.25		6,833,807.25	5,734,104.00		5,734,104.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	12,957.11		12,957.11	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	87,421.31		87,421.31	56,933.00		56,933.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,535,874.67		3,535,874.67	1,863,556.00		1,863,556.00
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)	77,490,654.33	0.00	77,490,654.33	74,401,812.00	0.00	74,401,812.00
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)	77,490,654.33	0.00	77,490,654.33	74,401,812.00	0.00	74,401,812.00

	2018-19 Calculations			2019-20 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)			2,033,089.28			2,046,480.00
<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)			2,033,089.28			2,046,480.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	126,053,237.00		126,053,237.00	136,071,262.00		136,071,262.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	369,594.00		369,594.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	126,422,831.00	0.00	126,422,831.00	136,071,262.00	0.00	136,071,262.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	271,810,181.90		271,810,181.90	262,746,153.00		262,746,153.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	524,319.15		524,319.15	219,500.00		219,500.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2018-19 Actual</b>			<b>2019-20 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			121,827,695.31			124,530,588.92
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9860			0.9987
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			124,530,588.92			129,156,894.07
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			77,490,654.33			74,401,812.00
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)			2,048,626.80			2,045,988.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			49,073,023.87			56,801,562.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			49,073,023.87			56,801,562.07
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])			244,611.94			109,699.87
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			77,735,266.27			74,511,511.87
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			48,828,411.93			56,691,862.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			77,735,266.27			
b. State Subventions (Line D8)			48,828,411.93			
c. Less: Excluded Appropriations (Line C23)			2,033,089.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			124,530,588.92			



California Dept of Education  
SACS Financial Reporting Software - 2019.2.0  
File: gann-d (Rev 05/15/2019) Page 3 of 3 Printed: 9/6/2019 3:40 PM

**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) 9,830,629.06
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) 226,599,245.41

**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) 4.34%

**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)	7,366,076.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,970,989.75
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	375,460.91
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)	912,414.76
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)	33,937.85
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)	11,701,679.38
9. Carry-Forward Adjustment (Part IV, Line F)	958,526.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,660,205.67

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	163,366,207.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	47,942,483.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,324,917.41
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,720,507.17
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,457.05
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)	1,320,397.35
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)	374,507.00
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)	238,792.04
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)	20,110,966.88
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)	797,105.04
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)	4,262,524.19
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,248,322.21
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,768,765.91
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)	298,491,953.67

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.92%
---	-------

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	4.24%
---	-------

#### 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>11,701,679.38</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(475,029.88)</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 (3.44%) times Part III, Line B18); zero if negative	<u>958,526.29</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.44%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>958,526.29</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>958,526.29</u>

Approved indirect cost rate: 3.44%  
Highest rate used in any program: 3.44%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,054,347.38	173,869.55	3.44%
01	3060	3,025,850.01	98,920.66	3.27%
01	3061	222,423.29	7,651.36	3.44%
01	3110	403,398.32	13,876.90	3.44%
01	3410	222,547.39	7,655.61	3.44%
01	3550	133,964.21	4,453.00	3.32%
01	4035	618,449.47	21,274.66	3.44%
01	4124	3,108,700.69	106,939.31	3.44%
01	4127	19,762.04	679.81	3.44%
01	4201	541.22	18.62	3.44%
01	4203	836,315.27	16,726.31	2.00%
01	5630	169,180.20	5,819.80	3.44%
01	5640	850,168.32	29,245.79	3.44%
01	6010	4,641,384.27	159,663.62	3.44%
01	6385	293,276.96	10,088.72	3.44%
01	6387	210,885.76	5,672.88	2.69%
01	6500	35,418,677.10	1,218,142.00	3.44%
01	6520	224,782.00	7,733.00	3.44%
01	7220	215,638.83	7,417.97	3.44%
01	7338	146,543.60	4,749.84	3.24%
01	7510	22,028.62	757.78	3.44%
01	8150	6,874,715.78	236,490.21	3.44%
01	9010	3,040,379.22	1,319.75	0.04%
11	6391	2,934,295.91	74,590.00	2.54%
12	5025	667,921.35	22,976.49	3.44%
12	5210	7,619,013.71	259,640.45	3.41%
12	6052	17,532.89	603.13	3.44%
12	6065	1,076,084.47	37,017.31	3.44%
12	6070	110,137.29	3,788.72	3.44%
12	6105	5,723,689.24	196,894.92	3.44%
12	9010	345,587.26	11,888.22	3.44%
13	5310	10,990,150.76	378,061.19	3.44%
13	5320	274,603.05	9,446.34	3.44%
13	5370	315,453.10	9,881.42	3.13%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	182,471.53		1,528,603.39	1,711,074.92
2. State Lottery Revenue	8560	3,368,447.00		1,511,844.51	4,880,291.51
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)		3,550,918.53	0.00	3,040,447.90	6,591,366.43
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,308,769.44			1,308,769.44
2. Classified Salaries	2000-2999	28,578.56			28,578.56
3. Employee Benefits	3000-3999	652,020.03			652,020.03
4. Books and Supplies	4000-4999	93,956.50		2,682,458.18	2,776,414.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,310,016.17			1,310,016.17
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			26,165.32	26,165.32
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,393,340.70	0.00	2,708,623.50	6,101,964.20
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	157,577.83	0.00	331,824.40	489,402.23
<b>D. COMMENTS:</b>					
On-line Instructional Resources					

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  
2018-19  
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>	274,186.52	507,681.10	0.00	699,912.31	20,302,000.23	781,978.13	4,235,010.76
<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	934.64	934.64	934.64	934.64	907.86	907.86	922,229.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	10.50	10.50	10.50	10.50	3.85	3.85	
3400 Opportunity Schools							
3550 Community Day Schools	4.90	4.90	4.90	4.90	6.00	6.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	18.20	18.20	18.20	18.20	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	10.00	10.00	10.00	10.00	20.00	20.00	
5000-5999 Special Education (allocated to 5001)	143.70	143.70	143.70	143.70	50.17	50.17	345,144.00
6000 ROC/P	1.20	1.20	1.20	1.20			
<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)	59.72	59.72	59.72	59.72	13.00	13.00	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,182.86	1,182.86	1,182.86	1,182.86	1,004.00	1,004.00	1,267,373.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	17,299.35	0.00	17,299.35	730.86		18,030.21			
1110	Regular Education, K–12	179,682,838.78	23,317,562.05	203,000,400.83	8,576,285.22		211,576,686.05			
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	2,225,414.82	94,003.37	2,319,418.19	97,989.91		2,417,408.10			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	1,057,940.60	132,138.15	1,190,078.75	50,278.00		1,240,356.75			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	3,728,196.26	88,319.24	3,816,515.50	161,238.72		3,977,754.22			
4110	Regular Education, Adult	1,317.09	0.00	1,317.09	55.64		1,372.73			
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	3,829,968.01	432,526.67	4,262,494.68	180,080.29		4,442,574.97			
5000-5999	Special Education	50,544,054.10	2,386,904.80	52,930,958.90	2,236,207.41		55,167,166.31			
6000	Regional Occupational Ctr/Prg (ROC/P)	42,802.75	1,503.25	44,306.00	1,871.82		46,177.82			
<b>Other Goals</b>										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	138,565.19	0.00	138,565.19	5,854.05	144,419.24				
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					3,589,292.96	3,589,292.96			
----	Other Outgo					1,407,201.27	1,407,201.27			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						347,811.51	347,811.51	1,378,431.23	1,726,242.74
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,004,788.19)	(1,004,788.19)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	241,268,396.95	26,800,769.04	268,069,165.99	11,684,234.96	4,996,494.23	284,749,895.18			



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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	6,989.82	10,309.53	0.00	0.00	0.00	0.00	0.00			0.00	0.00	17,299.35
1110	Regular Education, K-12	120,791,969.85	14,684,095.32	5,970,270.92	18,405,513.61	16,446,415.27	0.00	2,713,432.68			671,141.13	0.00	179,682,838.78
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	1,194,783.41	5,762.04	105,858.87	777,479.84	139,573.49	0.00	1,710.00			247.17	0.00	2,225,414.82
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	705,459.56	2,334.23	9,932.38	333,898.24	0.00	0.00	4,764.49			1,551.70	0.00	1,057,940.60
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,869,104.44	263,730.26	9,184.09	441,594.90	141,135.11	0.00	600.00			2,847.46	0.00	3,728,196.26
4110	Regular Education, Adult	0.00	1,317.09	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,317.09
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	1,917,837.07	571,083.24	307,694.37	28,799.00	990,768.11	0.00	0.00			13,786.22	0.00	3,829,968.01
5000-5999	Special Education	37,528,561.04	4,973,084.67	145,268.50	60.00	4,385,315.89	3,348,989.18	0.00			113,710.06	49,064.76	50,544,054.10
6000	ROC/P	42,802.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42,802.75
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	122,108.14	0.00	0.00	0.00		16,457.05	0.00	0.00	0.00	138,565.19
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>		165,057,507.94	20,511,716.38	6,670,317.27	19,987,345.59	22,103,207.87	3,348,989.18	2,720,507.17	16,457.05	0.00	803,283.74	49,064.76	241,268,396.95

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2018-19  
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	1,170,832.38	19,065,040.43	3,081,689.24	23,317,562.05
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	13,153.45	80,849.92	0.00	94,003.37
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,138.28	125,999.87	0.00	132,138.15
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	22,799.31	65,519.93	0.00	88,319.24
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	12,527.10	419,999.57	0.00	432,526.67
5000-5999	Special Education (allocated to 5001)	180,014.36	1,053,568.92	1,153,321.52	2,386,904.80
6000	ROC/P	1,503.25	0.00	0.00	1,503.25
<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)	74,811.80	272,999.71	0.00	347,811.51
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,481,779.93	21,083,978.35	4,235,010.76	26,800,769.04

Unaudited Actuals  
2018-19  
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)	1,695,858.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	42,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,740,583.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,209,781.79
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,689,023.16
<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)	241,268,396.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,800,769.04
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	268,069,165.99
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,262,524.19
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	16,248,322.21
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,768,765.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	32,279,612.31
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		300,348,778.30
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.22%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,589,292.96		3,589,292.96
Other Outgo (Objects 1000-7999)				1,407,201.27	1,407,201.27
<b>Total Other Costs</b>	0.00	0.00	3,589,292.96	1,407,201.27	4,996,494.23

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,691,154.87)	0.00	(1,004,788.19)				
Other Sources/Uses Detail					102,684.09	510,957.53		
Fund Reconciliation							5,886,641.63	506,907.12
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,570,930.38	0.00	0.00	0.00				
Other Sources/Uses Detail					83,934.36	0.00		
Fund Reconciliation							818,129.33	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	64,120.57	0.00	74,590.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	166,650.76
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	202,892.12	0.00	532,809.24	0.00				
Other Sources/Uses Detail					412,545.15	0.00		
Fund Reconciliation							0.00	2,458,951.44
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(146,938.20)	397,388.95	0.00				
Other Sources/Uses Detail					12,678.02	0.00		
Fund Reconciliation							0.00	981,006.63
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	150.00	0.00						
Other Sources/Uses Detail					0.00	102,684.09		
Fund Reconciliation							995,344.33	1,650,006.55
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,098,897.69
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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	211,818.33
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	626,176.77
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,800.00			
Fund Reconciliation							300.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,838,093.07	(3,838,093.07)	1,004,788.19	(1,004,788.19)	613,641.62	613,641.62	7,700,415.29	7,700,415.29

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>									2,992
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	386,803.53	63,832.72	324,280.55	358,189.68	622,084.41	2,131,839.86	7,355,456.96		11,242,487.71
2000-2999	Classified Salaries	1,554,667.66	0.00	0.00	152,209.86	660,546.05	4,262,991.37	6,549,215.43		13,179,630.37
3000-3999	Employee Benefits	1,437,204.93	35,001.48	172,342.33	357,517.24	1,156,781.06	5,854,332.24	11,044,772.75		20,057,952.03
4000-4999	Books and Supplies	630,963.75	0.00	0.00	14,550.11	34,262.68	0.00	257,003.84		936,780.38
5000-5999	Services and Other Operating Expenditures	409,692.30	600.00	1,650.00	1,923.02	6,928.21	134,944.36	4,571,465.72		5,127,203.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,419,332.17	99,434.20	498,272.88	884,389.91	2,480,602.41	12,384,107.83	29,777,914.70	0.00	50,544,054.10
7310	Transfers of Indirect Costs	120,985.39	0.00	0.00	0.00	0.00	0.00	1,225,875.00		1,346,860.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	120,985.39	0.00	0.00	0.00	0.00	0.00	1,225,875.00	0.00	1,346,860.39
	<b>TOTAL COSTS</b>	<b>4,540,317.56</b>	<b>99,434.20</b>	<b>498,272.88</b>	<b>884,389.91</b>	<b>2,480,602.41</b>	<b>12,384,107.83</b>	<b>31,003,789.70</b>	<b>0.00</b>	<b>51,890,914.49</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	136,809.75	0.00	12,538.19		149,347.94
2000-2999	Classified Salaries	129,310.88	0.00	0.00	0.00	256,946.43	107,181.57	1,537,485.49		2,030,924.37
3000-3999	Employee Benefits	91,628.10	0.00	0.00	0.00	383,311.29	103,754.69	1,649,985.43		2,228,679.51
4000-4999	Books and Supplies	495.36	0.00	0.00	0.00	10,410.43	0.00	858.71		11,764.50
5000-5999	Services and Other Operating Expenditures	11,258.99	0.00	0.00	0.00	1,603.00	0.00	220,532.74		233,394.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	232,693.33	0.00	0.00	0.00	789,080.90	210,936.26	3,421,400.56	0.00	4,654,111.05
7310	Transfers of Indirect Costs	7,655.61	0.00	0.00	0.00	0.00	0.00	0.00		7,655.61
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,655.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,655.61
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>240,348.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>789,080.90</b>	<b>210,936.26</b>	<b>3,421,400.56</b>	<b>0.00</b>	<b>4,661,766.66</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)									0.50
	<b>TOTAL COSTS</b>									<b>4,661,766.16</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	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)													
1000-1999	Certificated Salaries	386,803.53	63,832.72	324,280.55	358,189.68	485,274.66	2,131,839.86	7,342,918.77				11,093,139.77	
2000-2999	Classified Salaries	1,425,356.78	0.00	0.00	152,209.86	403,599.62	4,155,809.80	5,011,729.94				11,148,706.00	
3000-3999	Employee Benefits	1,345,576.83	35,001.48	172,342.33	357,517.24	773,469.77	5,750,577.55	9,394,787.32				17,829,272.52	
4000-4999	Books and Supplies	630,468.39	0.00	0.00	14,550.11	23,852.25	0.00	256,145.13				925,015.88	
5000-5999	Services and Other Operating Expenditures	398,433.31	600.00	1,650.00	1,923.02	5,325.21	134,944.36	4,350,932.98				4,893,808.88	
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	4,186,638.84	99,434.20	498,272.88	884,389.91	1,691,521.51	12,173,171.57	26,356,514.14	0.00			45,889,943.05	
7310	Transfers of Indirect Costs	113,329.78	0.00	0.00	0.00	0.00	0.00	1,225,875.00				1,339,204.78	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
PCRA	Program Cost Report Allocations	0.00										0.00	
	Total Indirect Costs and PCR Allocations	113,329.78	0.00	0.00	0.00	0.00	0.00	1,225,875.00	0.00			1,339,204.78	
	TOTAL BEFORE OBJECT 8980	4,299,968.62	99,434.20	498,272.88	884,389.91	1,691,521.51	12,173,171.57	27,582,389.14	0.00			47,229,147.83	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											0.50	
	TOTAL COSTS											47,229,148.33	
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)													
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,010.68				3,010.68	
2000-2999	Classified Salaries	1,338,685.85	0.00	0.00	0.00	0.00	0.00	0.00				1,338,685.85	
3000-3999	Employee Benefits	987,921.12	0.00	0.00	0.00	0.00	0.00	685.78				988,606.90	
4000-4999	Books and Supplies	629,426.24	0.00	0.00	0.00	479.24	0.00	12,029.75				641,935.23	
5000-5999	Services and Other Operating Expenditures	397,433.31	0.00	0.00	0.00	0.00	0.00	92.00				397,525.31	
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	3,353,466.52	0.00	0.00	0.00	479.24	0.00	15,818.21	0.00			3,369,763.97	
7310	Transfers of Indirect Costs	113,329.78	0.00	0.00	0.00	0.00	0.00	0.00				113,329.78	
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	113,329.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00			113,329.78	
	TOTAL BEFORE OBJECT 8980	3,466,796.30	0.00	0.00	0.00	479.24	0.00	15,818.21	0.00			3,483,093.75	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											0.50	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)												
	TOTAL COSTS											27,196,103.07	
												30,679,197.32	

\* 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 Expenditures by LEA (LE-CY) and the 2017-18 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00



**SELPA:** Pajaro Valley (PV)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - 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	51,890,914.49		
b. Less: Expenditures paid from federal sources	4,661,766.16		
c. Expenditures paid from state and local sources	47,229,148.33	46,202,456.50	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,202,456.50	
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	47,229,148.33	46,202,456.50	1,026,691.83

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	51,890,914.49		
b. Less: Expenditures paid from federal sources	4,661,766.16		
c. Expenditures paid from state and local sources	47,229,148.33	46,202,456.50	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		46,202,456.50	
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	47,229,148.33	46,202,456.50	
d. Special education unduplicated pupil count	2,992	2,976	
e. Per capita state and local expenditures (A2c/A2d)	15,785.14	15,525.02	260.12

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**

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	30,679,197.32	30,332,752.98	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		30,332,752.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,679,197.32	30,332,752.98	346,444.34

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

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	30,679,197.32	30,332,752.98	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		30,332,752.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,679,197.32	30,332,752.98	
b. Special education unduplicated pupil count	2,992	2,976	
c. Per capita local expenditures (B2a/B2b)	10,253.74	10,192.46	61.28

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.

Helen Bellonzi  
Contact Name

831-786-2304  
Telephone Number

Director of Finance  
Title

helen\_bellonzi@pvusd.net  
Email Address

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>									2,992
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	324,211.00	65,697.00	299,806.00	385,004.00	731,367.00	2,106,100.00	7,361,780.00		11,273,965.00
2000-2999	Classified Salaries	1,617,436.00	0.00	0.00	246,294.00	696,324.00	4,740,132.00	6,923,873.00		14,224,059.00
3000-3999	Employee Benefits	1,455,545.00	31,943.00	151,262.00	393,592.00	1,263,230.00	6,471,364.00	11,299,532.00		21,066,468.00
4000-4999	Books and Supplies	460,515.00	0.00	0.00	12,636.00	43,660.00	0.00	232,543.00		749,354.00
5000-5999	Services and Other Operating Expenditures	85,612.00	0.00	1,000.00	1,800.00	7,322.00	50,600.00	3,752,024.00		3,898,358.00
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	3,943,319.00	97,640.00	452,068.00	1,039,326.00	2,741,903.00	13,368,196.00	29,569,752.00	0.00	51,212,204.00
7310	Transfers of Indirect Costs	136,686.00	0.00	0.00	0.00	0.00	0.00	1,560,398.00		1,697,084.00
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	136,686.00	0.00	0.00	0.00	0.00	0.00	1,560,398.00	0.00	1,697,084.00
	TOTAL COSTS	4,080,005.00	97,640.00	452,068.00	1,039,326.00	2,741,903.00	13,368,196.00	31,130,150.00	0.00	52,909,288.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	324,211.00	65,697.00	299,806.00	385,004.00	607,448.00	2,106,100.00	7,325,780.00		11,114,046.00
2000-2999	Classified Salaries	1,498,505.00	0.00	0.00	246,294.00	454,905.00	4,657,826.00	5,454,797.00		12,312,327.00
3000-3999	Employee Benefits	1,357,103.00	31,943.00	151,262.00	393,592.00	862,586.00	6,392,097.00	9,524,968.00		18,713,551.00
4000-4999	Books and Supplies	456,740.00	0.00	0.00	12,636.00	16,100.00	0.00	232,346.00		717,822.00
5000-5999	Services and Other Operating Expenditures	46,805.00	0.00	1,000.00	1,800.00	5,600.00	50,600.00	3,530,937.00		3,636,742.00
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	3,683,364.00	97,640.00	452,068.00	1,039,326.00	1,946,639.00	13,206,623.00	26,068,828.00	0.00	46,494,488.00
7310	Transfers of Indirect Costs	129,031.00	0.00	0.00	0.00	0.00	0.00	1,560,398.00		1,689,429.00
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	129,031.00	0.00	0.00	0.00	0.00	0.00	1,560,398.00	0.00	1,689,429.00
	TOTAL BEFORE OBJECT 8980	3,812,395.00	97,640.00	452,068.00	1,039,326.00	1,946,639.00	13,206,623.00	27,629,226.00	0.00	48,183,917.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									48,183,917.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<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	1,402,938.00	0.00	0.00	0.00	0.00	0.00	0.00		1,402,938.00
3000-3999	Employee Benefits	1,091,645.00	0.00	0.00	0.00	0.00	0.00	0.00		1,091,645.00
4000-4999	Books and Supplies	456,740.00	0.00	0.00	0.00	0.00	0.00	0.00		456,740.00
5000-5999	Services and Other Operating Expenditures	45,805.00	0.00	0.00	0.00	0.00	0.00	0.00		45,805.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,997,128.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,997,128.00
7310	Transfers of Indirect Costs	129,031.00	0.00	0.00	0.00	0.00	0.00	0.00		129,031.00
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	129,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,031.00
	TOTAL BEFORE OBJECT 8980	3,126,159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,126,159.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									29,728,184.00
	TOTAL COSTS									32,854,343.00

\* 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>									2,992
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	386,803.53	63,832.72	324,280.55	358,189.68	622,084.41	2,131,839.86	7,355,456.96		11,242,487.71
2000-2999	Classified Salaries	1,554,667.66	0.00	0.00	152,209.86	660,546.05	4,262,991.37	6,549,215.43		13,179,630.37
3000-3999	Employee Benefits	1,437,204.93	35,001.48	172,342.33	357,517.24	1,156,781.06	5,854,332.24	11,044,772.75		20,057,952.03
4000-4999	Books and Supplies	630,963.75	0.00	0.00	14,550.11	34,262.68	0.00	257,003.84		936,780.38
5000-5999	Services and Other Operating Expenditures	409,692.30	600.00	1,650.00	1,923.02	6,928.21	134,944.36	4,571,465.72		5,127,203.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,419,332.17	99,434.20	498,272.88	884,389.91	2,480,602.41	12,384,107.83	29,777,914.70	0.00	50,544,054.10
7310	Transfers of Indirect Costs	120,985.39	0.00	0.00	0.00	0.00	0.00	1,225,875.00		1,346,860.39
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)	0.00								0.00
	Total Indirect Costs	120,985.39	0.00	0.00	0.00	0.00	0.00	1,225,875.00	0.00	1,346,860.39
	TOTAL COSTS	4,540,317.56	99,434.20	498,272.88	884,389.91	2,480,602.41	12,384,107.83	31,003,789.70	0.00	51,890,914.49
<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	136,809.75	0.00	12,538.19		149,347.94
2000-2999	Classified Salaries	129,310.88	0.00	0.00	0.00	256,946.43	107,181.57	1,537,485.49		2,030,924.37
3000-3999	Employee Benefits	91,628.10	0.00	0.00	0.00	383,311.29	103,754.69	1,649,985.43		2,228,679.51
4000-4999	Books and Supplies	495.36	0.00	0.00	0.00	10,410.43	0.00	858.71		11,764.50
5000-5999	Services and Other Operating Expenditures	11,258.99	0.00	0.00	0.00	1,603.00	0.00	220,532.74		233,394.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	232,693.33	0.00	0.00	0.00	789,080.90	210,936.26	3,421,400.56	0.00	4,654,111.05
7310	Transfers of Indirect Costs	7,655.61	0.00	0.00	0.00	0.00	0.00	0.00		7,655.61
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,655.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,655.61
	TOTAL BEFORE OBJECT 8980	240,348.94	0.00	0.00	0.00	789,080.90	210,936.26	3,421,400.56	0.00	4,661,766.66
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.50
	TOTAL COSTS									4,661,766.16



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	386,803.53	63,832.72	324,280.55	358,189.68	485,274.66	2,131,839.86	7,342,918.77		11,093,139.77
2000-2999	Classified Salaries	1,425,356.78	0.00	0.00	152,209.86	403,599.62	4,155,809.80	5,011,729.94		11,148,706.00
3000-3999	Employee Benefits	1,345,576.83	35,001.48	172,342.33	357,517.24	773,469.77	5,750,577.55	9,394,787.32		17,829,272.52
4000-4999	Books and Supplies	630,468.39	0.00	0.00	14,550.11	23,852.25	0.00	256,145.13		925,015.88
5000-5999	Services and Other Operating Expenditures	398,433.31	600.00	1,650.00	1,923.02	5,325.21	134,944.36	4,350,932.98		4,893,808.88
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	4,186,638.84	99,434.20	498,272.88	884,389.91	1,691,521.51	12,173,171.57	26,356,514.14	0.00	45,889,943.05
7310	Transfers of Indirect Costs	113,329.78	0.00	0.00	0.00	0.00	0.00	1,225,875.00		1,339,204.78
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)	0.00								0.00
	Total Indirect Costs	113,329.78	0.00	0.00	0.00	0.00	0.00	1,225,875.00	0.00	1,339,204.78
	TOTAL BEFORE OBJECT 8980	4,299,968.62	99,434.20	498,272.88	884,389.91	1,691,521.51	12,173,171.57	27,582,389.14	0.00	47,229,147.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.50
	TOTAL COSTS									47,229,148.33
<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	3,010.68		3,010.68
2000-2999	Classified Salaries	1,338,685.85	0.00	0.00	0.00	0.00	0.00	0.00		1,338,685.85
3000-3999	Employee Benefits	987,921.12	0.00	0.00	0.00	0.00	0.00	685.78		988,606.90
4000-4999	Books and Supplies	629,426.24	0.00	0.00	0.00	479.24	0.00	12,029.75		641,935.23
5000-5999	Services and Other Operating Expenditures	397,433.31	0.00	0.00	0.00	0.00	0.00	92.00		397,525.31
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	3,353,466.52	0.00	0.00	0.00	479.24	0.00	15,818.21	0.00	3,369,763.97
7310	Transfers of Indirect Costs	113,329.78	0.00	0.00	0.00	0.00	0.00	0.00		113,329.78
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	113,329.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,329.78
	TOTAL BEFORE OBJECT 8980	3,466,796.30	0.00	0.00	0.00	479.24	0.00	15,818.21	0.00	3,483,093.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.50
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)									27,196,103.07
	TOTAL COSTS									30,679,197.32

\* 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 2019-20 Budget by LEA (LB-B) and the 2018-19 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 2019-20 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 2019-20 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:	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

**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].

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (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**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - 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	52,909,288.00		
b. Less: Expenditures paid from federal sources	4,725,371.00		
c. Expenditures paid from state and local sources	48,183,917.00	47,947,065.13	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,947,065.13	
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	48,183,917.00	47,947,065.13	236,851.87

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

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	52,909,288.00		
b. Less: Expenditures paid from federal sources	4,725,371.00		
c. Expenditures paid from state and local sources	48,183,917.00	47,947,065.13	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,947,065.13	
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	48,183,917.00	47,947,065.13	
d. Special education unduplicated pupil count	2992	2992	
e. Per capita state and local expenditures (A2c/A2d)	16,104.25	16,025.09	79.16

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 2019-20</b>	<b>Comparison Year FY 2018-19</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	32,854,343.00	30,871,483.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		30,871,483.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,854,343.00	30,871,483.52	1,982,859.48

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 2019-20</b>	<b>Comparison Year FY 2018-19</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	32,854,343.00	30,871,483.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		30,871,483.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,854,343.00	30,871,483.52	
b. Special education unduplicated pupil count	2,992	2,992	
c. Per capita local expenditures (B2a/B2b)	10,980.73	10,318.01	662.72

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.

Helen Bellonzi  
Contact Name

831-786-2304  
Telephone Number

Director of Finance  
Title

helen\_bellonzi@pvusd.net  
Email Address