

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: Sept. 13, 2018

Agenda Item:

2017-18 Unaudited Actuals Report

Background (Describe purpose/rationale of the agenda item):

The financial results for the fiscal year ending June 30, 2018 are summarized in the 2017-18 Unaudited Actuals Report. The Unaudited Actuals are subject to audit by the District's independent auditor. The auditor's opinion is due by December 15, 2018.

Fiscal Impact (Cost):

The District completed the 2017-18 fiscal year with an Unrestricted General Fund balance of \$8,990,321, a Restricted General Fund balance of \$640,494, and a combined General Fund balance of \$9,630,815. Reserves as a percentage of both Unrestricted and Restricted expenditures are 15.04%.

Funding Source:

Click here to enter text.

Approved by the Governing Board

Recommended Action:

9/13/18

- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption | |

Originating Department/School: Click here to enter text.

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Erin Garcia, Assistant Superintendent



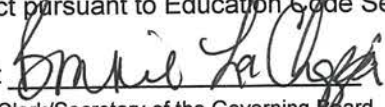
Dr. Andy Johnsen, Interim Superintendent

This form must be typed written and have all signatures before it will be placed on the agenda. All agenda item requests must be submitted for approval 10 days prior to the board meeting.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2018

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Alexandre Macasinag

Sherrie Egeskog

Name
Financial Accounting and Data Manager

Name
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Title
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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)	65.01%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$35,012,079.84
	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.	\$35,012,079.84
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	8.51%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	41,007,370.41	313,801.00	41,321,171.41	43,541,389.00	310,445.00	43,851,834.00	6.1%
2) Federal Revenue		8100-8299	106,317.88	2,162,371.20	2,268,689.08	120,000.00	2,382,472.00	2,502,472.00	10.3%
3) Other State Revenue		8300-8599	1,731,028.04	3,245,499.40	4,976,527.44	2,657,904.00	3,094,437.00	5,752,341.00	15.6%
4) Other Local Revenue		8600-8799	2,204,175.38	3,585,067.28	5,789,242.66	1,433,916.00	3,772,692.00	5,206,608.00	-10.1%
5) TOTAL, REVENUES			45,048,891.71	9,306,738.88	54,355,630.59	47,753,209.00	9,560,046.00	57,313,255.00	5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,100,548.31	4,635,476.55	23,736,024.86	19,498,605.00	4,936,551.00	24,435,156.00	2.9%
2) Classified Salaries		2000-2999	4,877,748.31	3,204,168.22	8,081,916.53	4,851,121.00	3,262,062.00	8,113,183.00	0.4%
3) Employee Benefits		3000-3999	10,326,805.40	5,306,491.64	15,633,297.04	10,586,755.00	6,033,433.00	16,620,188.00	6.3%
4) Books and Supplies		4000-4999	788,910.50	614,902.71	1,403,813.21	792,214.00	1,032,174.00	1,824,388.00	30.0%
5) Services and Other Operating Expenditures		5000-5999	3,481,317.45	2,247,952.11	5,729,269.56	4,061,451.00	1,525,939.00	5,587,390.00	-2.5%
6) Capital Outlay		6000-6999	5,808.52	116,157.46	121,965.98	435,000.00	0.00	435,000.00	256.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(756,799.65)	616,235.53	(140,564.12)	(1,160,667.00)	1,014,148.00	(146,519.00)	4.2%
9) TOTAL, EXPENDITURES			37,824,338.84	16,741,384.22	54,565,723.06	39,064,479.00	17,804,307.00	56,868,786.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,224,552.87	(7,434,645.34)	(210,092.47)	8,688,730.00	(8,244,261.00)	444,469.00	-311.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources									
			36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
b) Uses									
			(7,293,552.33)	7,293,552.33	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
3) Contributions									
			(7,257,552.33)	7,293,552.33	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,999.46)	(141,093.01)	(174,092.47)	567,544.00	(123,075.00)	444,469.00	-355.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
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)			9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
2) Ending Balance, June 30 (E + F1e)			8,990,321.48	640,493.65	9,630,815.13	9,557,865.48	517,418.65	10,075,284.13	4.6%
Components of Ending Fund Balance									
a) Nonspendable			85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Revolving Cash			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9712	6,903.00	965.69	7,868.69	0.00	0.00	0.00	-100.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9740	0.00	639,528.06	639,528.06	0.00	517,418.75	517,418.75	-19.1%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	697,584.00	0.00	697,584.00	507,767.00	0.00	507,767.00	-27.2%
3 Maintenance Trucks	0000	9780	75,000.00		75,000.00				
Site/Department Carryovers	0000	9780	622,584.00		622,584.00				
LTA Retirement Incentive	0000	9780				507,767.00		507,767.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,636,972.00	0.00	1,636,972.00	1,699,789.00	0.00	1,699,789.00	3.8%
Unassigned/Unappropriated Amount		9790	6,563,862.48	(0.10)	6,563,862.38	7,265,309.48	(0.10)	7,265,309.38	10.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,532,701.41	(447,703.36)	8,084,998.05				
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	85,000.00	0.00	85,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	864,947.43	1,486,838.50	2,351,785.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	524,116.19	30,899.17	555,015.36				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6,903.00	965.69	7,868.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,013,668.03	1,071,000.00	11,084,668.03				
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	944,135.14	412,819.93	1,356,955.07				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	79,211.41	1,756.95	80,968.36				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	15,929.47	15,929.47				
6) TOTAL, LIABILITIES			1,023,346.55	430,506.35	1,453,852.90				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2017-18 Unaudited Actuals		2018-19 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	8,990,321.48	640,493.65			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
		9,630,815.13			

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	26,105,932.00	0.00	26,105,932.00	28,563,717.00	0.00	28,563,717.00	9.4%
Education Protection Account State Aid - Current Year		8012	6,501,829.00	0.00	6,501,829.00	5,650,285.00	0.00	5,650,285.00	-13.1%
State Aid - Prior Years		8019	(28,944.00)	0.00	(28,944.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	61,875.92	0.00	61,875.92	61,876.00	0.00	61,876.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,855,895.21	0.00	8,855,895.21	8,832,043.00	0.00	8,832,043.00	-0.3%
Unsecured Roll Taxes		8042	273,009.31	0.00	273,009.31	269,783.00	0.00	269,783.00	-1.2%
Prior Years' Taxes		8043	(5,158.87)	0.00	(5,158.87)	(1,787.00)	0.00	(1,787.00)	-65.4%
Supplemental Taxes		8044	697,891.97	0.00	697,891.97	727,392.00	0.00	727,392.00	4.2%
Education Revenue Augmentation Fund (ERAF)		8045	(4,692.14)	0.00	(4,692.14)	(77,687.00)	0.00	(77,687.00)	1555.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	240,906.01	0.00	240,906.01	221,390.00	0.00	221,390.00	-8.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			42,698,544.41	0.00	42,698,544.41	44,247,012.00	0.00	44,247,012.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,691,174.00)	0.00	(1,691,174.00)	(705,623.00)	0.00	(705,623.00)	-58.3%
Property Taxes Transfers		8097	0.00	313,801.00	313,801.00	0.00	310,445.00	310,445.00	-1.1%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,007,370.41	313,801.00	41,321,171.41	43,541,389.00	310,445.00	43,851,834.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	106,317.88	0.00	106,317.88	120,000.00	0.00	120,000.00	12.9%
Special Education Entitlement		8181	0.00	1,032,101.00	1,032,101.00	0.00	1,241,686.00	1,241,686.00	20.3%
Special Education Discretionary Grants		8182	0.00	310,204.00	310,204.00	0.00	155,832.00	155,832.00	-49.8%
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		439,245.94	439,245.94		717,638.00	717,638.00	63.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		107,238.00	107,238.00		105,253.00	105,253.00	-1.9%
Title III, Part A, Immigrant Education Program	4201	8290		5,787.00	5,787.00		5,304.00	5,304.00	-8.3%

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			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		31,510.00	31,510.00			29,807.00	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		121,056.78	121,056.78			0.00	-100.0%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	115,228.48	115,228.48	0.00	126,952.00	126,952.00	10.2%
TOTAL, FEDERAL REVENUE			106,317.88	2,162,371.20	2,268,689.08	120,000.00	2,382,472.00	2,502,472.00	10.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	741,301.00	741,301.00	0.00	741,301.00	741,301.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.0%
Mandated Costs Reimbursements		8550	861,592.00	0.00	861,592.00	1,861,330.00	0.00	1,861,330.00	116.0%
Lottery - Unrestricted and Instructional Materials		8560	785,379.08	302,702.40	1,088,081.48	756,574.00	248,737.00	1,005,311.00	-7.6%
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		0.00	0.00			0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		210,266.00	210,266.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,056.96	1,991,230.00	2,075,286.96	40,000.00	2,104,399.00	2,144,399.00	3.3%
TOTAL, OTHER STATE REVENUE			1,731,028.04	3,245,499.40	4,976,527.44	2,657,904.00	3,094,437.00	5,752,341.00	15.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	209,159.99	209,159.99	0.00	173,974.00	173,974.00	-16.8%
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	36,933.11	0.00	36,933.11	50,000.00	0.00	50,000.00	35.4%
Interest		8660	151,861.27	0.00	151,861.27	107,749.00	0.00	107,749.00	-29.0%
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	41,612.81	0.00	41,612.81	40,000.00	0.00	40,000.00	-3.9%
Interagency Services		8677	968,338.01	553,703.27	1,522,041.28	414,203.00	553,703.00	967,906.00	-36.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,005,430.18	146,959.02	1,152,389.20	821,964.00	240,000.00	1,061,964.00	-7.8%
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	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		2,675,245.00	2,675,245.00		2,805,015.00	2,805,015.00	4.9%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,204,175.38	3,585,067.28	5,789,242.66	1,433,916.00	3,772,692.00	5,206,608.00	-10.1%
TOTAL, REVENUES			45,048,891.71	9,306,738.88	54,355,630.59	47,753,209.00	9,560,046.00	57,313,255.00	5.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,107,805.93	4,469,454.44	20,577,260.37	16,233,486.00	4,801,847.00	21,035,333.00	2.2%
Certificated Pupil Support Salaries		1200	1,171,328.55	89,137.94	1,260,466.49	1,168,870.00	98,085.00	1,266,955.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,821,413.83	76,884.17	1,898,298.00	2,096,249.00	36,619.00	2,132,868.00	12.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,100,548.31	4,635,476.55	23,736,024.86	19,498,605.00	4,936,551.00	24,435,156.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,417.55	1,896,332.92	1,935,750.47	80,370.00	1,984,547.00	2,064,917.00	6.7%
Classified Support Salaries		2200	1,840,352.73	751,946.83	2,592,299.56	1,830,596.00	732,820.00	2,563,416.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	732,482.79	88,241.88	820,724.67	641,448.00	88,284.00	729,732.00	-11.1%
Clerical, Technical and Office Salaries		2400	1,697,875.92	98,100.34	1,795,976.26	1,696,501.00	102,441.00	1,798,942.00	0.2%
Other Classified Salaries		2900	567,619.32	369,546.25	937,165.57	602,206.00	353,970.00	956,176.00	2.0%
TOTAL, CLASSIFIED SALARIES			4,877,748.31	3,204,168.22	8,081,916.53	4,851,121.00	3,262,062.00	8,113,183.00	0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,660,883.40	2,426,279.52	5,087,162.92	3,101,894.00	2,761,731.00	5,863,625.00	15.3%
PERS		3201-3202	703,018.65	427,119.21	1,130,137.86	737,150.00	552,405.00	1,289,555.00	14.1%
OASDI/Medicare/Alternative		3301-3302	659,625.70	310,614.14	970,239.84	681,494.00	335,278.00	1,016,772.00	4.8%
Health and Welfare Benefits		3401-3402	4,722,794.02	1,891,329.67	6,614,123.69	4,941,062.00	2,126,623.00	7,067,685.00	6.9%
Unemployment Insurance		3501-3502	11,981.72	3,922.64	15,904.36	12,158.00	4,116.00	16,274.00	2.3%
Workers' Compensation		3601-3602	408,886.99	133,314.02	542,201.01	405,864.00	124,023.00	529,887.00	-2.3%
OPEB, Allocated		3701-3702	131,498.77	0.00	131,498.77	172,510.00	53,246.00	225,756.00	71.7%
OPEB, Active Employees		3751-3752	759,676.25	110,703.70	870,379.95	196,835.00	74,319.00	271,154.00	-68.8%
Other Employee Benefits		3901-3902	268,439.90	3,208.74	271,648.64	337,788.00	1,692.00	339,480.00	25.0%
TOTAL, EMPLOYEE BENEFITS			10,326,805.40	5,306,491.64	15,633,297.04	10,586,755.00	6,033,433.00	16,620,188.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,322.02	271,065.69	272,387.71	2,000.00	260,000.00	262,000.00	-3.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	969.00	969.00	New
Materials and Supplies		4300	651,895.63	317,319.09	969,214.72	665,714.00	751,705.00	1,417,419.00	46.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	135,692.85	26,517.93	162,210.78	124,500.00	19,500.00	144,000.00	-11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			788,910.50	614,902.71	1,403,813.21	792,214.00	1,032,174.00	1,824,388.00	30.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	220,061.48	220,061.48	0.00	190,510.00	190,510.00	-13.4%
Travel and Conferences		5200	67,738.85	26,965.17	94,704.02	131,978.00	57,431.00	189,409.00	100.0%
Dues and Memberships		5300	26,199.53	765.67	26,965.20	24,000.00	699.00	24,699.00	-8.4%
Insurance		5400 - 5450	285,765.04	0.00	285,765.04	286,091.00	0.00	286,091.00	0.1%
Operations and Housekeeping Services		5500	1,245,294.73	9,331.99	1,254,626.72	1,274,618.00	14,890.00	1,289,508.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	571,466.43	61,293.97	632,760.40	687,638.00	108,000.00	795,638.00	25.7%
Transfers of Direct Costs		5710	(6,281.87)	6,281.87	0.00	1,761.00	(1,761.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(218,815.20)	(8,747.34)	(227,562.54)	(176,744.00)	(4,150.00)	(180,894.00)	-20.5%
Professional/Consulting Services and Operating Expenditures		5800	1,226,425.07	1,915,931.98	3,142,357.05	1,518,581.00	1,144,581.00	2,663,162.00	-15.2%
Communications		5900	283,524.87	16,067.32	299,592.19	313,528.00	15,739.00	329,267.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,481,317.45	2,247,952.11	5,729,269.56	4,061,451.00	1,525,939.00	5,587,390.00	-2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	87,065.00	87,065.00	100,000.00	0.00	100,000.00	14.9%
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	5,808.52	29,092.46	34,900.98	335,000.00	0.00	335,000.00	859.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			5,808.52	116,157.46	121,965.98	435,000.00	0.00	435,000.00	256.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(616,235.53)	616,235.53	0.00	(1,014,148.00)	1,014,148.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,564.12)	0.00	(140,564.12)	(146,519.00)	0.00	(146,519.00)	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(756,799.65)	616,235.53	(140,564.12)	(1,160,667.00)	1,014,148.00	(146,519.00)	4.2%
TOTAL, EXPENDITURES			37,824,338.84	16,741,384.22	54,565,723.06	39,064,479.00	17,804,307.00	56,868,786.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT									
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,293,552.33)	7,293,552.33	0.00	(8,121,186.00)	8,121,186.00	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			(7,293,552.33)	7,293,552.33	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,257,552.33)	7,293,552.33	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	41,007,370.41	313,801.00	41,321,171.41	43,541,389.00	310,445.00	43,851,834.00	6.1%
2) Federal Revenue		8100-8299	106,317.88	2,162,371.20	2,268,689.08	120,000.00	2,382,472.00	2,502,472.00	10.3%
3) Other State Revenue		8300-8599	1,731,028.04	3,245,499.40	4,976,527.44	2,657,904.00	3,094,437.00	5,752,341.00	15.6%
4) Other Local Revenue		8600-8799	2,204,175.38	3,585,067.28	5,789,242.66	1,433,916.00	3,772,692.00	5,206,608.00	-10.1%
5) TOTAL, REVENUES			45,048,891.71	9,306,738.88	54,355,630.59	47,753,209.00	9,560,046.00	57,313,255.00	5.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,860,319.18	13,612,285.92	37,472,605.10	24,079,536.00	14,298,444.00	38,377,980.00	2.4%
2) Instruction - Related Services	2000-2999		3,650,417.33	459,770.19	4,110,187.52	3,878,321.00	393,372.00	4,271,693.00	3.9%
3) Pupil Services	3000-3999		3,893,733.97	256,355.81	4,150,089.78	4,312,228.00	291,609.00	4,603,837.00	10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		21,169.67	152.73	21,322.40	553.00	2,027.00	2,580.00	-87.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,865,095.12	671,700.93	4,536,796.05	3,988,921.00	1,072,527.00	5,061,448.00	11.6%
8) Plant Services	8000-8999		2,533,603.57	1,741,118.64	4,274,722.21	2,804,920.00	1,746,328.00	4,551,248.00	6.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,824,338.84	16,741,384.22	54,565,723.06	39,064,479.00	17,804,307.00	56,868,786.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,224,552.87	(7,434,645.34)	(210,092.47)	8,688,730.00	(8,244,261.00)	444,469.00	-311.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,293,552.33)	7,293,552.33	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,257,552.33)	7,293,552.33	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,999.46)	(141,093.01)	(174,092.47)	567,544.00	(123,075.00)	444,469.00	-355.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,023,320.94	781,586.66	9,804,907.60	8,990,321.48	640,493.65	9,630,815.13	-1.8%
2) Ending Balance, June 30 (E + F1e)			8,990,321.48	640,493.65	9,630,815.13	9,557,865.48	517,418.65	10,075,284.13	4.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	6,903.00	965.69	7,868.69	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	639,528.06	639,528.06	0.00	517,418.75	517,418.75	-19.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	697,584.00	0.00	697,584.00	507,767.00	0.00	507,767.00	-27.2%
3 Maintenance Trucks	0000	9780	75,000.00		75,000.00				
Site/Department Carryovers	0000	9780	622,584.00		622,584.00				
LTA Retirement Incentive	0000	9780				507,767.00		507,767.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,636,972.00	0.00	1,636,972.00	1,699,789.00	0.00	1,699,789.00	3.8%
Unassigned/Unappropriated Amount		9790	6,563,862.48	(0.10)	6,563,862.38	7,265,309.48	(0.10)	7,265,309.38	10.7%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01
4035	ESEA: Title II, Part A, Teacher Quality	0.01	0.01
5640	Medi-Cal Billing Option	204,707.82	137,895.82
6300	Lottery: Instructional Materials	388,849.30	332,586.30
9010	Other Restricted Local	45,970.92	46,936.61
Total, Restricted Balance		639,528.06	517,418.75

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,233.00	242,479.00	-0.3%
4) Other Local Revenue		8600-8799	2,042,193.81	1,980,201.00	-3.0%
5) TOTAL, REVENUES			2,285,426.81	2,222,680.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	123,643.19	127,024.00	2.7%
2) Classified Salaries		2000-2999	1,094,261.03	1,100,891.00	0.6%
3) Employee Benefits		3000-3999	426,180.00	440,219.00	3.3%
4) Books and Supplies		4000-4999	80,906.87	87,166.00	7.7%
5) Services and Other Operating Expenditures		5000-5999	347,662.51	290,395.00	-16.5%
6) Capital Outlay		6000-6999	39,999.33	9,300.00	-76.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,248.43	19,427.00	-12.7%
9) TOTAL, EXPENDITURES			2,134,901.36	2,074,422.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			150,525.45	148,258.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,525.45	148,258.00	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	959,903.88	1,110,429.33	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			959,903.88	1,110,429.33	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			959,903.88	1,110,429.33	15.7%
2) Ending Balance, June 30 (E + F1e)			1,110,429.33	1,258,687.33	13.4%
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	50.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,106,570.39	1,254,878.39	13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,809.00	3,809.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.06)	(0.06)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,400,591.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,848.19		
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	28,871.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,589.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	50.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,443,951.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	68,322.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	265,199.72		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			333,521.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,110,429.33		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	243,233.00	242,479.00	-0.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			243,233.00	242,479.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	16,365.62	10,785.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,025,828.19	1,969,416.00	-2.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,042,193.81	1,980,201.00	-3.0%
TOTAL, REVENUES			2,285,426.81	2,222,680.00	-2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	123,643.19	127,024.00	2.7%
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			123,643.19	127,024.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	269,550.18	282,202.00	4.7%
Classified Support Salaries		2200	10,345.34	14,610.00	41.2%
Classified Supervisors' and Administrators' Salaries		2300	161,436.89	164,672.00	2.0%
Clerical, Technical and Office Salaries		2400	65,895.88	68,088.00	3.3%
Other Classified Salaries		2900	587,032.74	571,319.00	-2.7%
TOTAL, CLASSIFIED SALARIES			1,094,261.03	1,100,891.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,619.84	5,813.00	3.4%
PERS		3201-3202	112,483.82	114,464.00	1.8%
OASDI/Medicare/Alternative		3301-3302	88,036.38	89,799.00	2.0%
Health and Welfare Benefits		3401-3402	181,582.56	190,002.00	4.6%
Unemployment Insurance		3501-3502	599.37	604.00	0.8%
Workers' Compensation		3601-3602	20,715.70	20,725.00	0.0%
OPEB, Allocated		3701-3702	0.00	7,945.00	New
OPEB, Active Employees		3751-3752	13,193.33	6,344.00	-51.9%
Other Employee Benefits		3901-3902	3,949.00	4,523.00	14.5%
TOTAL, EMPLOYEE BENEFITS			426,180.00	440,219.00	3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,697.60	83,616.00	10.5%
Noncapitalized Equipment		4400	5,209.27	3,550.00	-31.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			80,906.87	87,166.00	7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,644.43	3,000.00	-46.9%
Dues and Memberships		5300	290.00	1,100.00	279.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,506.75	13,350.00	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,692.91	8,500.00	81.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	254,154.84	211,584.00	-16.7%
Professional/Consulting Services and Operating Expenditures		5800	65,872.31	46,400.00	-29.6%
Communications		5900	2,501.27	6,461.00	158.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,662.51	290,395.00	-16.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	39,999.33	9,300.00	-76.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,999.33	9,300.00	-76.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,248.43	19,427.00	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,248.43	19,427.00	-12.7%
TOTAL, EXPENDITURES			2,134,901.36	2,074,422.00	-2.8%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,233.00	242,479.00	-0.3%
4) Other Local Revenue		8600-8799	2,042,193.81	1,980,201.00	-3.0%
5) TOTAL, REVENUES			2,285,426.81	2,222,680.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		516,648.03	530,131.00	2.6%
2) Instruction - Related Services	2000-2999		125,919.28	133,214.00	5.8%
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		1,455,417.27	1,378,300.00	-5.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,248.43	19,427.00	-12.7%
8) Plant Services	8000-8999		14,668.35	13,350.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,134,901.36	2,074,422.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			150,525.45	148,258.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,525.45	148,258.00	-1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	959,903.88	1,110,429.33	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			959,903.88	1,110,429.33	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			959,903.88	1,110,429.33	15.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	50.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,809.00	3,809.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.06)	(0.06)	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	18,980.32	18,980.32
9010	Other Restricted Local	1,087,590.07	1,235,898.07
Total, Restricted Balance		<u>1,106,570.39</u>	<u>1,254,878.39</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,558,587.21	1,799,300.00	15.4%
3) Other State Revenue		8300-8599	100,318.47	95,000.00	-5.3%
4) Other Local Revenue		8600-8799	395,361.09	373,303.00	-5.6%
5) TOTAL, REVENUES			2,054,266.77	2,267,603.00	10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	853,105.90	862,857.00	1.1%
3) Employee Benefits		3000-3999	353,918.54	383,245.00	8.3%
4) Books and Supplies		4000-4999	984,666.41	1,116,264.00	13.4%
5) Services and Other Operating Expenditures		5000-5999	64,155.98	60,606.00	-5.5%
6) Capital Outlay		6000-6999	54,755.79	46,000.00	-16.0%
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	118,315.69	127,092.00	7.4%
9) TOTAL, EXPENDITURES			2,428,918.31	2,596,064.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(374,651.54)	(328,461.00)	-12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,354,225.56	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			1,354,225.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			979,574.02	(328,461.00)	-133.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	979,574.02	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	979,574.02	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	979,574.02	New
2) Ending Balance, June 30 (E + F1e)			979,574.02	651,113.02	-33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	129,563.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	849,910.87	651,113.03	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	928,355.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,408.09		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	130,614.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,329.91		
6) Stores		9320	129,563.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,232,371.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	122,696.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	130,100.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			252,797.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			979,574.03		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,558,587.21	1,799,300.00	15.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,558,587.21	1,799,300.00	15.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	100,318.47	95,000.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,318.47	95,000.00	-5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	379,817.91	351,250.00	-7.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,298.52	17,053.00	28.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,244.66	5,000.00	122.8%
TOTAL, OTHER LOCAL REVENUE			395,361.09	373,303.00	-5.6%
TOTAL, REVENUES			2,054,266.77	2,267,603.00	10.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	634,752.75	643,777.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	167,000.19	169,530.00	1.5%
Clerical, Technical and Office Salaries		2400	51,352.96	49,550.00	-3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			853,105.90	862,857.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,453.36	122,800.00	23.5%
OASDI/Medicare/Alternative		3301-3302	64,169.27	66,009.00	2.9%
Health and Welfare Benefits		3401-3402	158,853.54	163,569.00	3.0%
Unemployment Insurance		3501-3502	426.43	433.00	1.5%
Workers' Compensation		3601-3602	14,505.91	12,812.00	-11.7%
OPEB, Allocated		3701-3702	0.00	5,377.00	New
OPEB, Active Employees		3751-3752	12,430.03	8,160.00	-34.4%
Other Employee Benefits		3901-3902	4,080.00	4,085.00	0.1%
TOTAL, EMPLOYEE BENEFITS			353,918.54	383,245.00	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,640.36	94,129.00	31.4%
Noncapitalized Equipment		4400	47,277.49	46,000.00	-2.7%
Food		4700	865,748.56	976,135.00	12.8%
TOTAL, BOOKS AND SUPPLIES			984,666.41	1,116,264.00	13.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,335.65	2,715.00	-57.1%
Dues and Memberships		5300	205.00	300.00	46.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,558.77	21,739.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,739.96	28,200.00	-23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,516.18)	(32,490.00)	13.9%
Professional/Consulting Services and Operating Expenditures		5800	23,919.64	33,000.00	38.0%
Communications		5900	3,913.14	7,142.00	82.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,155.98	60,606.00	-5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	54,755.79	46,000.00	-16.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,755.79	46,000.00	-16.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	118,315.69	127,092.00	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,315.69	127,092.00	7.4%
TOTAL, EXPENDITURES			2,428,918.31	2,596,064.00	6.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,354,225.56	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,354,225.56	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,354,225.56	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,558,587.21	1,799,300.00	15.4%
3) Other State Revenue		8300-8599	100,318.47	95,000.00	-5.3%
4) Other Local Revenue		8600-8799	395,361.09	373,303.00	-5.6%
5) TOTAL, REVENUES			2,054,266.77	2,267,603.00	10.4%
B. EXPENDITURES (Objects 1000-7999)					
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		2,289,043.85	2,447,233.00	6.9%
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		118,315.69	127,092.00	7.4%
8) Plant Services	8000-8999		21,558.77	21,739.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,428,918.31	2,596,064.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(374,651.54)	(328,461.00)	-12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,354,225.56	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			1,354,225.56	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			979,574.02	(328,461.00)	-133.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	979,574.02	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	979,574.02	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	979,574.02	New
2) Ending Balance, June 30 (E + F1e)			979,574.02	651,113.02	-33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	129,563.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			849,910.87	651,113.03	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	849,910.87	651,113.03
Total, Restricted Balance		<u>849,910.87</u>	<u>651,113.03</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477.27	328.00	-31.3%
5) TOTAL, REVENUES			477.27	328.00	-31.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477.27	328.00	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477.27	328.00	-31.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,417.43	31,894.70	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,417.43	31,894.70	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,417.43	31,894.70	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,894.70	32,222.70	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,749.37		
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	145.33		
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			31,894.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			31,894.70		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	477.27	328.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			477.27	328.00	-31.3%
TOTAL, REVENUES			477.27	328.00	-31.3%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477.27	328.00	-31.3%
5) TOTAL, REVENUES			477.27	328.00	-31.3%
B. EXPENDITURES (Objects 1000-7999)					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			477.27	328.00	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477.27	328.00	-31.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,417.43	31,894.70	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,417.43	31,894.70	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,417.43	31,894.70	1.5%
2) Ending Balance, June 30 (E + F1e)			31,894.70	32,222.70	1.0%
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	31,894.70	32,222.70	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.49	2.00	-42.7%
5) TOTAL, REVENUES			3.49	2.00	-42.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3.49	2.00	-42.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.49	2.00	-42.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228.97	232.46	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228.97	232.46	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228.97	232.46	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	232.46	234.16	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.30	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	231.40		
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	1.06		
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			232.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			232.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3.49	2.00	-42.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.49	2.00	-42.7%
TOTAL, REVENUES			3.49	2.00	-42.7%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.49	2.00	-42.7%
5) TOTAL, REVENUES			3.49	2.00	-42.7%
B. EXPENDITURES (Objects 1000-7999)					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3.49	2.00	-42.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.49	2.00	-42.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228.97	232.46	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228.97	232.46	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228.97	232.46	1.5%
2) Ending Balance, June 30 (E + F1e)			232.46	234.46	0.9%
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	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	232.46	234.16	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.30	New

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	861.61	592.00	-31.3%
5) TOTAL, REVENUES			861.61	592.00	-31.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			861.61	592.00	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			861.61	592.00	-31.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,717.46	57,579.07	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,717.46	57,579.07	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,717.46	57,579.07	1.5%
2) Ending Balance, June 30 (E + F1e)			57,579.07	58,171.07	1.0%
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					
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	57,579.07	58,171.07	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,316.71		
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	262.36		
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			57,579.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			57,579.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	861.61	592.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			861.61	592.00	-31.3%
TOTAL, REVENUES			861.61	592.00	-31.3%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	861.61	592.00	-31.3%
5) TOTAL, REVENUES			861.61	592.00	-31.3%
B. EXPENDITURES (Objects 1000-7999)					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			861.61	592.00	-31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			861.61	592.00	-31.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,717.46	57,579.07	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,717.46	57,579.07	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,717.46	57,579.07	1.5%
2) Ending Balance, June 30 (E + F1e)			57,579.07	58,171.07	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	57,579.07	58,171.07	1.0%
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	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,925.43	7,132.00	-28.1%
5) TOTAL, REVENUES			9,925.43	7,132.00	-28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,142.88	5,435.00	5.7%
3) Employee Benefits		3000-3999	2,739.76	3,210.00	17.2%
4) Books and Supplies		4000-4999	430.27	250,000.00	58003.1%
5) Services and Other Operating Expenditures		5000-5999	101,700.00	103,500.00	1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			110,012.91	362,145.00	229.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,087.48)	(355,013.00)	254.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,087.48)	(355,013.00)	254.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,019.11	598,931.63	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,019.11	598,931.63	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,019.11	598,931.63	-14.3%
2) Ending Balance, June 30 (E + F1e)			598,931.63	243,918.63	-59.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			598,931.63	243,918.63	-59.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	597,281.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,812.47		
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			600,094.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	71.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,091.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,162.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			598,931.63		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
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	9,925.43	7,132.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,925.43	7,132.00	-28.1%
TOTAL, REVENUES			9,925.43	7,132.00	-28.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,142.88	5,435.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,142.88	5,435.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	798.74	982.00	22.9%
OASDI/Medicare/Alternative		3301-3302	383.40	416.00	8.5%
Health and Welfare Benefits		3401-3402	1,375.91	1,635.00	18.8%
Unemployment Insurance		3501-3502	2.55	3.00	17.6%
Workers' Compensation		3601-3602	87.44	81.00	-7.4%
OPEB, Allocated		3701-3702	0.00	35.00	New
OPEB, Active Employees		3751-3752	91.72	58.00	-36.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,739.76	3,210.00	17.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	430.27	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	250,000.00	New
TOTAL, BOOKS AND SUPPLIES			430.27	250,000.00	58003.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	101,700.00	103,500.00	1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,700.00	103,500.00	1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			110,012.91	362,145.00	229.2%

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,925.43	7,132.00	-28.1%
5) TOTAL, REVENUES			9,925.43	7,132.00	-28.1%
B. EXPENDITURES (Objects 1000-7999)					
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		110,012.91	362,145.00	229.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			110,012.91	362,145.00	229.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(100,087.48)	(355,013.00)	254.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,087.48)	(355,013.00)	254.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,019.11	598,931.63	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,019.11	598,931.63	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,019.11	598,931.63	-14.3%
2) Ending Balance, June 30 (E + F1e)			598,931.63	243,918.63	-59.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			598,931.63	243,918.63	-59.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	598,931.63	243,918.63
Total, Restricted Balance		<u>598,931.63</u>	<u>243,918.63</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,389.52	71,934.00	6.7%
5) TOTAL, REVENUES			67,389.52	71,934.00	6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,867.65	36,800.00	8.7%
6) Capital Outlay		6000-6999	7,850.00	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			41,717.65	36,800.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,671.87	35,134.00	36.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,671.87	35,134.00	36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,608.02	1,173,279.89	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,608.02	1,173,279.89	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,608.02	1,173,279.89	2.2%
2) Ending Balance, June 30 (E + F1e)			1,173,279.89	1,208,413.89	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,173,279.89	1,208,413.89	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,169,437.71		
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	5,341.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,174,778.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,498.88		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,498.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,173,279.89		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	17,426.70	11,934.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	49,962.82	60,000.00	20.1%
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			67,389.52	71,934.00	6.7%
TOTAL, REVENUES			67,389.52	71,934.00	6.7%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,404.56	10,000.00	19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,498.88	1,800.00	20.1%
Professional/Consulting Services and Operating Expenditures		5800	23,964.21	25,000.00	4.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,867.65	36,800.00	8.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,850.00	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			7,850.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,717.65	36,800.00	-11.8%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,389.52	71,934.00	6.7%
5) TOTAL, REVENUES			67,389.52	71,934.00	6.7%
B. EXPENDITURES (Objects 1000-7999)					
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		41,717.65	36,800.00	-11.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,717.65	36,800.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,671.87	35,134.00	36.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,671.87	35,134.00	36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,608.02	1,173,279.89	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,608.02	1,173,279.89	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,608.02	1,173,279.89	2.2%
2) Ending Balance, June 30 (E + F1e)			1,173,279.89	1,208,413.89	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,173,279.89	1,208,413.89	3.0%
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	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	1,173,279.89	1,208,413.89
Total, Restricted Balance		1,173,279.89	1,208,413.89

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245.24	169.00	-31.1%
5) TOTAL, REVENUES			245.24	169.00	-31.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			245.24	169.00	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245.24	169.00	-31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,143.94	16,389.18	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,143.94	16,389.18	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,143.94	16,389.18	1.5%
2) Ending Balance, June 30 (E + F1e)			16,389.18	16,558.18	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,389.18	16,558.18	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,314.50		
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	74.68		
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			16,389.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,389.18		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	245.24	169.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			245.24	169.00	-31.1%
TOTAL, REVENUES			245.24	169.00	-31.1%

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

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

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

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245.24	169.00	-31.1%
5) TOTAL, REVENUES			245.24	169.00	-31.1%
B. EXPENDITURES (Objects 1000-7999)					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			245.24	169.00	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245.24	169.00	-31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,143.94	16,389.18	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,143.94	16,389.18	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,143.94	16,389.18	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,389.18	16,558.18	1.0%
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	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,769.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,652,972.00	0.00	-100.0%
5) TOTAL, REVENUES			2,685,741.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,860,269.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,860,269.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(174,528.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,528.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,592,352.00	2,417,824.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,592,352.00	2,417,824.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,592,352.00	2,417,824.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			2,417,824.00	2,417,824.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,417,824.00	2,417,824.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,417,824.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,417,824.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,417,824.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	32,769.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,769.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,459,821.00	0.00	-100.0%
Unsecured Roll		8612	94,429.00	0.00	-100.0%
Prior Years' Taxes		8613	37,427.00	0.00	-100.0%
Supplemental Taxes		8614	41,227.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(106.00)	0.00	-100.0%
Interest		8660	19,648.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	526.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,652,972.00	0.00	-100.0%
TOTAL, REVENUES			2,685,741.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,864,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	996,269.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,860,269.00	0.00	-100.0%
TOTAL EXPENDITURES			2,860,269.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,769.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,652,972.00	0.00	-100.0%
5) TOTAL, REVENUES			2,685,741.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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	2,860,269.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,860,269.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(174,528.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,528.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,592,352.00	2,417,824.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,592,352.00	2,417,824.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,592,352.00	2,417,824.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			2,417,824.00	2,417,824.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,417,824.00	2,417,824.00	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	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	384.46	387.50	384.46	384.46	384.46	384.46
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	384.46	387.50	384.46	384.46	384.46	384.46
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	384.46	387.50	384.46	384.46	384.46	384.46

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

37 68189 000000
Form ASSET

Lakeside Union Elementary
San Diego County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,600,683.00		2,600,683.00			2,600,683.00
Work in Progress	1,012,935.00		1,012,935.00	13,659.00	1,012,935.00	13,659.00
Total capital assets not being depreciated	3,613,618.00	0.00	3,613,618.00	13,659.00	1,012,935.00	2,614,342.00
Capital assets being depreciated:						
Land Improvements	927,614.00		927,614.00			927,614.00
Buildings	50,361,175.00		50,361,175.00	1,100,000.00	60.00	51,461,115.00
Equipment	7,640,741.00	121,408.00	7,762,149.00	123,847.00		7,885,996.00
Total capital assets being depreciated	58,929,530.00	121,408.00	59,050,938.00	1,223,847.00	60.00	60,274,725.00
Accumulated Depreciation for:						
Land Improvements	(725,762.00)		(725,762.00)	(16,613.00)		(742,375.00)
Buildings	(16,775,314.00)		(16,775,314.00)	(1,516,089.00)		(18,291,403.00)
Equipment	(4,858,547.00)	(90,086.00)	(4,948,633.00)	(485,808.00)		(5,434,441.00)
Total accumulated depreciation	(22,359,623.00)	(90,086.00)	(22,449,709.00)	(2,018,510.00)	0.00	(24,468,219.00)
Total capital assets being depreciated, net	36,569,907.00	31,322.00	36,601,229.00	(794,663.00)	60.00	35,806,506.00
Governmental activity capital assets, net	40,183,525.00	31,322.00	40,214,847.00	(781,004.00)	1,012,995.00	38,420,848.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	121,407.59	(121,407.59)	0.00		0.00	0.00
Total capital assets being depreciated	121,407.59	(121,407.59)	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(87,900.00)	87,900.00	0.00	0.00		0.00
Total accumulated depreciation	(87,900.00)	87,900.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	33,507.59	(33,507.59)	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	33,507.59	(33,507.59)	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I Basic	SPED IDEA PT. B 84.027 3310 8181 PCA 13379	SPED IDEA PT. B 84.027A 3315 8182 Preschool 3-5	SPED IDEA PT. B 84.027A 3320 8182 Preschool 3-5	SPED IDEA Mental Health Pt. B 84.027A 3327-002 8182 PCA 15197	SPED IDEA PT. B. 84.173A 3345 8182 Preschool Staff Dev	SPED IDEA PT. C 84.181 3385000 8182 Early Intervention
1. Prior Year Carryover	156,243.78	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	611,847.00	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00
b. Transferability (ESSA)							
c. Other Adjustments	3,140.00						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	614,987.00	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	771,230.78	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	429,318.78	0.00	58,339.00	153,836.00	72,245.00	0.00	12,674.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	429,318.78	0.00	58,339.00	153,836.00	72,245.00	0.00	12,674.00
EXPENDITURES							
9. Donor-Authorized Expenditures	439,245.94	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	439,245.94	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(9,927.16)	(1,032,101.00)	0.00	0.00	0.00	(436.00)	(12,674.00)
a. Unearned Revenue							
b. Accounts Payable	9,927.16	1,032,101.00				436.00	12,674.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	331,984.84	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	439,245.94	1,032,101.00	58,339.00	153,836.00	72,245.00	436.00	25,348.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II Pt. A	Title II Pt. B CaMSP	Title III Immigrant Education Program	Title III LEP Student Program	Johnson O'Malley	Indian Ed Title VI	TOTAL
	84,367	84,366	84,362	84,365	84,06	84,06	
	4035	4050	4201	4203	4510010	4510020	
	8290	8290	8290	8290	8290	8290	
Improv Tchr Quality		CA Math/Science	Immigrant Ed	LEP Students	Indian Ed	Indian Ed	
AWARD							
1. Prior Year Carryover	0.00	121,056.78	0.00	0.00	3,934.67	0.00	281,235.23
2. a. Current Year Award	107,238.00	0.00	5,787.00	31,510.00	35,558.00	16,252.00	2,150,497.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							3,140.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	107,238.00	0.00	5,787.00	31,510.00	35,558.00	16,252.00	2,153,637.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	107,238.00	121,056.78	5,787.00	31,510.00	39,492.67	16,252.00	2,434,872.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	3,934.67	0.00	3,934.67
6. Cash Received in Current Year	106,612.00	121,056.78	5,787.00	29,082.00	35,558.00	16,252.00	1,040,760.56
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	106,612.00	121,056.78	5,787.00	29,082.00	39,492.67	16,252.00	1,044,695.23
EXPENDITURES							
9. Donor-Authorized Expenditures	107,238.00	121,056.78	5,787.00	31,510.00	23,563.20	16,252.00	2,086,957.92
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	107,238.00	121,056.78	5,787.00	31,510.00	23,563.20	16,252.00	2,086,957.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(626.00)	0.00	0.00	(2,428.00)	15,929.47	0.00	(1,042,262.69)
a. Unearned Revenue					15,929.47		15,929.47
b. Accounts Payable							0.00
c. Accounts Receivable	626.00			2,428.00			1,058,192.16
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	15,929.47	0.00	347,914.31
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	107,238.00	121,056.78	5,787.00	31,510.00	23,563.20	16,252.00	2,086,957.92

Lakeside Union Elementary
San Diego County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	SPED IDEA Infant	TOTAL
RESOURCE CODE	6515	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	Early Intervention	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	6,671.00	6,671.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	6,671.00	6,671.00
3. Required Matching Funds/Other		0.00
4. Total Available Award	6,671.00	6,671.00
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	6,337.00	6,337.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	6,337.00	6,337.00
EXPENDITURES		
9. Donor-Authorized Expenditures	6,671.00	6,671.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	6,671.00	6,671.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(334.00)	(334.00)
a. Unearned Revenue		0.00
b. Accounts Payable	334.00	334.00
c. Accounts Receivable		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,671.00	6,671.00

Lakeside Union Elementary
 San Diego County

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

FEDERAL PROGRAM NAME	MediCal Billing	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	DHA	
AWARD		
1. Prior Year Restricted Ending Balance	292,386.35	292,386.35
2. a. Current Year Award	75,328.46	75,328.46
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,328.46	75,328.46
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	367,714.81	367,714.81
REVENUES		
5. Cash Received in Current Year	75,328.46	75,328.46
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	75,328.46	75,328.46
EXPENDITURES		
10. Donor-Authorized Expenditures	163,006.99	163,006.99
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	163,006.99	163,006.99
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	204,707.82	204,707.82

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

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted Lottery	Special Education	Special Education Infant Program	Special Ed Mental Health Services	TOTAL
RESOURCE CODE	6230	6264	6300	6500	6510	6512	
REVENUE OBJECT	8590	8590	8590	8097-8590-8792	8311	8590	
LOCAL DESCRIPTION (if any)	PCA 14118	Tchr Prof Dev	Instr Materials	AB602	Infant Program	Mental Hlth Svcs	
AWARD							
1. Prior Year Restricted Ending Balance	(123,201.00)	187,215.95	361,888.06	0.00	0.00	0.00	425,903.01
2. a. Current Year Award	147,457.00	0.00	277,939.66	2,989,130.00	741,301.00	201,762.00	4,357,589.66
b. Other Adjustments	123,201.00		24,762.74			7,125.00	155,088.74
c. Adj Curr Yr Award (sum lines 2a & 2b)	270,658.00	0.00	302,702.40	2,989,130.00	741,301.00	208,887.00	4,512,678.40
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	147,457.00	187,215.95	664,590.46	2,989,130.00	741,301.00	208,887.00	4,938,581.41
REVENUES							
5. Cash Received in Current Year	270,658.00	0.00	195,902.64	2,878,216.00	741,301.00	65,218.00	4,151,295.64
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	106,799.76	110,914.00	0.00	143,669.00	361,382.76
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	106,799.76	110,914.00	0.00	143,669.00	361,382.76
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	270,658.00	0.00	302,702.40	2,989,130.00	741,301.00	208,887.00	4,512,678.40
EXPENDITURES							
10. Donor-Authorized Expenditures	87,065.00	187,215.95	275,741.16	2,989,130.00	741,301.00	208,887.00	4,489,340.11
11. Non Donor-Authorized Expenditures				6,246,191.34			6,246,191.34
12. Total Expenditures (line 10 plus line 11)	87,065.00	187,215.95	275,741.16	9,235,321.34	741,301.00	208,887.00	10,735,531.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	60,392.00	0.00	388,849.30	0.00	0.00	0.00	449,241.30

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Routine Restricted Maintenance	River Park Conservancy	Erate	NFAR Grant	Air Pollution Control Lower Emissions	Microsoft Settlement	NGSS Grant
RESOURCE CODE	8150	9010008	9010020	9010030	9010035	9010040	9010055
REVENUE OBJECT	8980	8699	8290	8699	8699026	8699	8699
LOCAL DESCRIPTION (if any)	RRMA	Ochoa/Science		SPED	ACPD/Bus Prog.	Tech	Dave Tupper
AWARD							
1. Prior Year Restricted Ending Balance	0.00	10,000.00	34,867.21	0.00	3,111.04	10,321.13	5,000.00
2. a. Current Year Award	0.00	0.00	84.82	412.00	0.00	0.00	134,500.00
b. Other Adjustments			(2.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	82.82	412.00	0.00	0.00	134,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	10,000.00	34,950.03	412.00	3,111.04	10,321.13	139,500.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	84.82	412.00	0.00	0.00	134,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(2.00)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(2.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,653,952.64						
9. Total Available (sum lines 5, 7c, & 8)	1,653,952.64	0.00	82.82	412.00	0.00	0.00	134,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00		404.47	1,750.57	10,202.55	139,500.00
11. Non Donor-Authorized Expenditures	1,653,952.64						82,676.44
12. Total Expenditures (line 10 plus line 11)	1,653,952.64	0.00	0.00	404.47	1,750.57	10,202.55	222,176.44
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	10,000.00	34,950.03	7.53	1,360.47	118.58	0.00

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

LOCAL PROGRAM NAME	Non-Infrastructure Sidewalk Grant	Future Farmers of America/LMS	ASES School Program	Community Redevelopment Funds	TOTAL
RESOURCE CODE	9010060	9010100	9065	9625	
REVENUE OBJECT	8699	8699	8677	8625	
LOCAL DESCRIPTION (if any)	LV	LMS	ASES	USDRIP	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	63,299.38
2. a. Current Year Award	11,547.02	500.00	553,703.27	209,159.99	909,907.10
b. Other Adjustments					(2.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,547.02	500.00	553,703.27	209,159.99	909,905.10
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	11,547.02	500.00	553,703.27	209,159.99	973,204.48
REVENUES					
5. Cash Received in Current Year		500.00	498,332.95	209,159.99	842,989.76
6. Amounts Included in Line 5 for Prior Year Adjustments	(32.34)				(32.34)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,579.36	0.00	55,370.32	0.00	66,947.68
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	11,579.36	0.00	55,370.32	0.00	66,947.68
8. Contributed Matching Funds					1,653,952.64
9. Total Available (sum lines 5, 7c, & 8)	11,579.36	500.00	553,703.27	209,159.99	2,563,890.08
EXPENDITURES					
10. Donor-Authorized Expenditures	11,547.02	0.00	553,703.27	209,159.99	926,267.87
11. Non Donor-Authorized Expenditures					1,736,629.08
12. Total Expenditures (line 10 plus line 11)	11,547.02	0.00	553,703.27	209,159.99	2,662,896.95
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	500.00	0.00	0.00	46,936.61

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,736,024.86	301	12,238.10	303	23,723,786.76	305	109,842.72		307	23,613,944.04	309
2000 - Classified Salaries	8,081,916.53	311	337,187.38	313	7,744,729.15	315	885,345.62		317	6,859,383.53	319
3000 - Employee Benefits	15,633,297.04	321	241,867.29	323	15,391,429.75	325	604,632.52		327	14,786,797.23	329
4000 - Books, Supplies Equip Replace. (6500)	1,403,813.21	331	54,396.49	333	1,349,416.72	335	507,376.40		337	842,040.32	339
5000 - Services . . . & 7300 - Indirect Costs	5,588,705.44	341	33,029.19	343	5,555,676.25	345	518,352.03		347	5,037,324.22	349
TOTAL					53,765,038.63	365			TOTAL	51,139,489.34	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	20,577,260.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,935,750.47	380
3. STRS.	3101 & 3102	4,444,917.81	382
4. PERS.	3201 & 3202	298,733.24	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	486,306.92	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,493,752.22	385
7. Unemployment Insurance.	3501 & 3502	11,498.63	390
8. Workers' Compensation Insurance.	3601 & 3602	390,497.33	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	744,846.42	
10. Other Benefits (EC 22310).	3901 & 3902	11,310.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		33,394,873.41	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		122,479.25	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		26,425.28	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		33,245,968.88	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.		65.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		60.00%
2. Percentage spent by this district (Part II, Line 15)		65.01%
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).		51,139,489.34
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	48,852,658.00		48,852,658.00	1,298,031.00	1,914,035.00	48,236,654.00	1,664,354.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	64,198.00		64,198.00		36,219.00	27,979.00	21,496.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	486,944.00	98,510.00	585,454.00	73,979.00	142,964.00	516,469.00	144,618.00
Net Pension Liability	50,073,051.00	817,889.00	50,890,940.00	6,472,202.00		57,363,142.00	
Total/Net OPEB Liability	4,053,191.00	9,354,513.00	13,407,704.00	559,685.00		13,967,389.00	
Compensated Absences Payable	410,764.00	(63,181.00)	347,583.00		1,057.00	346,526.00	346,526.00
Governmental activities long-term liabilities	103,940,806.00	10,207,731.00	114,148,537.00	8,403,897.00	2,094,275.00	120,458,159.00	2,176,994.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	898,093.00	(898,093.00)	0.00		0.00	0.00	
Total/Net OPEB Liability	95,245.00	(95,245.00)	0.00		0.00	0.00	
Compensated Absences Payable	23,513.00	(23,513.00)	0.00		0.00	0.00	
Business-type activities long-term liabilities	1,016,851.00	(1,016,851.00)	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,563,432.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,239,633.91
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	21,220.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	137,823.24
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	529,287.23
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)				822,831.14
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	374,651.54
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)				55,875,618.99

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,339.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,464.09
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,607,561.49	9,678.62
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)	50,607,561.49	9,678.62
B. Required effort (Line A.2 times 90%)	45,546,805.34	8,710.76
C. Current year expenditures (Line I.E and Line II.B)	55,875,618.99	10,464.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	38,418,603.22		38,418,603.22			35,012,079.84
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,083.51		6,083.51			5,347.07
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,962.61		4,962.61	4,963.60		4,963.60
2. Total Charter Schools ADA (Form A, Line C9)	384.46		384.46	384.46		384.46
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,347.07			5,348.06
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	61,875.92		61,875.92	61,876.00		61,876.00
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)	8,855,895.21		8,855,895.21	8,832,043.00		8,832,043.00
5. Unsecured Roll Taxes (Object 8042)	273,009.31		273,009.31	269,783.00		269,783.00
6. Prior Years' Taxes (Object 8043)	(5,158.87)		(5,158.87)	(1,787.00)		(1,787.00)
7. Supplemental Taxes (Object 8044)	697,891.97		697,891.97	727,392.00		727,392.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,692.14)		(4,692.14)	(77,687.00)		(77,687.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	450,066.00		450,066.00	395,364.00		395,364.00
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)	10,328,887.40	0.00	10,328,887.40	10,206,984.00	0.00	10,206,984.00
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)	10,328,887.40	0.00	10,328,887.40	10,206,984.00	0.00	10,206,984.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			511,300.69			538,261.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			511,300.69			538,261.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	35,197,929.00		35,197,929.00	36,786,958.00		36,786,958.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(13,907.00)		(13,907.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	35,184,022.00	0.00	35,184,022.00	36,786,958.00	0.00	36,786,958.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	58,383,480.84		58,383,480.84	60,994,729.00		60,994,729.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	186,862.37		186,862.37	142,165.00		142,165.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			38,418,603.22			35,012,079.84
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8789			1.0002
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			35,012,079.84			36,304,282.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			10,328,887.40			10,206,984.00
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)			641,648.40			641,767.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			25,194,493.13			26,635,559.57
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			25,194,493.13			26,635,559.57
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])			114,061.32			86,072.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			10,442,948.72			10,293,056.30
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)			25,080,431.81			26,549,487.27
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			10,442,948.72			
b. State Subventions (Line D8)			25,080,431.81			
c. Less: Excluded Appropriations (Line C23)			511,300.69			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			35,012,079.84			

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) 2,948,402.79
- 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) 47,053,350.86

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) 6.27%

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. 252,949.00

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)	3,952,446.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	644,155.75
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	284,502.46
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)	3,097.38
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)	252,949.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,652,553.36
9. Carry-Forward Adjustment (Part IV, Line F)	272,167.65
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,924,721.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	39,488,727.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,632,369.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,282,464.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	21,322.40
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)	499,465.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,860.00
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)	33,540.85
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)	10,739.55
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)	4,253,016.79
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)	71,602.62
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)	252,949.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,072,653.60
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,255,846.83
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)	57,887,558.97

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)

8.04%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

8.51%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,652,553.36</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,217,341.24</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.67%) times Part III, Line B18); zero if negative	<u>272,167.65</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.67%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>272,167.65</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>272,167.65</u>

Approved indirect cost rate: 9.67%
Highest rate used in any program: 9.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	400,528.44	38,717.50	9.67%
01	3310	941,096.93	91,004.07	9.67%
01	3315	53,195.04	5,143.96	9.67%
01	3320	140,271.72	13,564.28	9.67%
01	3345	397.56	38.44	9.67%
01	3385	23,112.98	2,235.02	9.67%
01	4035	97,782.44	9,455.56	9.67%
01	4050	60,852.44	2,736.24	4.50%
01	4201	5,673.53	113.47	2.00%
01	4203	30,892.16	617.84	2.00%
01	4510	36,304.55	3,510.65	9.67%
01	6264	170,708.44	16,507.51	9.67%
01	6500	8,391,274.51	331,354.08	3.95%
01	6510	675,937.81	65,363.19	9.67%
01	6512	92,230.52	8,918.69	9.67%
01	6515	6,082.79	588.21	9.67%
01	9010	773,307.56	26,366.82	3.41%
12	6105	230,076.85	22,248.43	9.67%
13	5310	1,960,430.50	102,922.60	5.25%
13	5320	293,201.67	15,393.09	5.25%

LCFF Calculator Universal Assumptions	
Lakeside Union Elementary (68189) - 17-18 Unaudited Actuals	
Summary of Funding	
	2017-18
Target Components:	
Base Grant	36,195,311
Grade Span Adjustment	1,772,528
Supplemental Grant	3,499,876
Concentration Grant	-
Add-ons	843,621
Total Target	42,311,336
Transition Components:	
Target	\$ 42,311,336
Funded Based on Target Formula <i>(based on prior</i>	FALSE
Floor	40,075,671
<i>Remaining Need after Gap (informational only)</i>	<i>1,275,079</i>
Current Year Gap Funding	960,586
Miscellaneous Adjustments	-
Economic Recovery Target	-
Additional State Aid	-
Total LCFF Entitlement	\$ 41,036,257
Components of LCFF By Object Code	
	2017-18
8011 - State Aid	\$ 26,105,875
8011 - Fair Share	-
8311 & 8590 - Categoricals	-
EPA (for LCFF Calculation purposes)	6,501,829
<i>Local Revenue Sources:</i>	
8021 to 8089 - Property Taxes	10,119,727
8096 - In-Lieu of Property Taxes	(1,691,174)
<i>Property Taxes net of in-lieu</i>	<i>8,428,553</i>
TOTAL FUNDING	\$ 41,036,257
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>
<i>Less: Excess Taxes</i>	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -
Total Phase-In Entitlement	\$ 41,036,257
<i>8012 - EPA Receipts (for budget & cashflow)</i>	<i>\$ 6,501,829</i>

LCFF Calculator Universal Assumptions	
Lakeside Union Elementary (68189) - 17-18 Unaudited Actuals	
Summary of Student Population	
	2017-18
Unduplicated Pupil Population	
Agency Unduplicated Pupil Count	2,407.00
COE Unduplicated Pupil Count	-
Total Unduplicated pupil Count	2,407.00
Rolling %, Supplemental Grant	46.0900%
Rolling %, Concentration Grant	46.0900%
FUNDED ADA	
Adjusted Base Grant ADA	
	<i>Current Year</i>
Grades TK-3	2,369.69
Grades 4-6	1,616.98
Grades 7-8	976.93
Grades 9-12	-
Total Adjusted Base Grant ADA	4,963.60
Necessary Small School ADA	
	<i>Current year</i>
Grades TK-3	-
Grades 4-6	-
Grades 7-8	-
Grades 9-12	-
Total Necessary Small School ADA	-
Total Funded ADA	4963.60
ACTUAL ADA (Current Year Only)	
Grades TK-3	2,369.69
Grades 4-6	1,616.98
Grades 7-8	976.93
Grades 9-12	-
Total Actual ADA	4,963.60
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-
LCAP Percentage to Increase or Improve Services	
	2017-18
Current year estimated supplemental and concen	\$ 2,644,443
Current year Percentage to Increase or Improve S	7.04%

LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 1.560% 3 yr average 46.09% 46.09% 2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,369.69	7,193	748	732	-	20,552,325
Grades 4-6	1,616.98	7,301		673	-	12,893,809
Grades 7-8	976.93	7,518		693	-	8,021,581
Grades 9-12	-	8,712	227	824	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,963.60	36,195,311	1,772,528	3,499,876	-	41,467,715
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						42,311,336
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,005.43	4,963.60	24,844,952
Current year Funded ADA times Other RL per ADA				56.09	4,963.60	278,408
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						4,132,556
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,179.82	4,963.60	10,819,755
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						40,075,671
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						42,311,336
LOCAL CONTROL FUNDING FORMULA FLOOR						40,075,671
LCFF Need (LCFF Target less LCFF Floor, if positive)						2,235,665
Current Year Gap Funding						42.97% 960,586
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						41,036,257
CALCULATE STATE AID						
Transition Entitlement						41,036,257
Local Revenue (including RDA)						(8,428,553)
Gross State Aid						32,607,704
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate 17-18 ADA N/A
2012-13 NSS Allowance (deficited)						5,061.52 4,963.60 25,123,361
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(8,428,553)
Subtotal State Aid for Historical RL/Charter General BG						16,694,808
Categorical funding from 2012-13						4,132,556
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						20,827,364
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-

Lakeside Union Elementary (68189) - 17-18 Unaudited Act			
LOCAL CONTROL FUNDING FORMULA			2017-18
TOTAL STATE AID			32,607,704
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)			41,036,257
CHANGE OVER PRIOR YEAR	3.86%	1,523,814	
LCFF Entitlement PER ADA			8,267
PER ADA CHANGE OVER PRIOR YEAR	2.23%	180	
BASIC AID STATUS (school districts only)			<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2017-18
State Aid	1.86%	595,092	32,607,704
Property Taxes net of in-lieu	12.38%	928,722	8,428,553
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	3.86%	1,523,814	41,036,257

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE TI
Lakeside Union Elementary (68189) - 17-18 Unaudited Act

	2017-18
COLA	1.56%
GAP Funding rate	42.97%
Estimated Property Taxes (with RDA)	A-6 10,119,727
Less In-Lieu transfer	\$ (1,691,174)
Total Local Revenue	\$ 8,428,553
Statewide 90th percentile rate	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special
 Class size penalties are entered on Miscellaneous Adjustments (E-1) and IV

	2017-18
Floor Adjustments	B-10
Miscellaneous Adjustments	E-1
Minimum State Aid Adjustments	G-5
Funded Based on Target Formula	True/False FALSE

UNDUPLICATED PUPIL PERCENTAGE

	2017-18
District Enrollment	A-1 / A-3 5,157
COE Enrollment	A-2 / A-4 -
Total Enrollment	5,157
District Unduplicated Pupil Count	B-1 / B-3 2,407
COE Unduplicated Pupil Count	B-2 / B-4 -
Total Unduplicated Pupil Count	2,407
	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	46.67%
Unduplicated Pupil Percentage (%)	46.09%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.
School General Purpose BG offset: enter ONLY the District's ADA, not the
 Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade s

ADA	ADA to use:	2012-13	2017-18
CURRENT YEAR ADA:			
Grades TK-3	B-1	2,130.33	2,362.65
Grades 4-6	B-2	1,291.25	1,611.45
Grades 7-8	B-3	844.60	973.64
Grades 9-12	B-4	-	-
NPS, NPS-LCI, CDS:			
TK-3	Annual	E-1	7.04
4-6	Annual	E-2	5.53
7-8	Annual	E-3	3.29
9-12	Annual	E-4	-
COE operated (Community School, Special Ed):			
TK-3	P-2 / Annual	E-6 & E-11	
4-6	P-2 / Annual	E-7 & E-12	
7-8	P-2 / Annual	E-8 & E-13	
9-12	P-2 / Annual	E-9 & E-14	
TOTAL			4,963.60

RATIO: District ADA to Enrollment 0.96
RATIO: Combined ADA to Enrollment 0.96

CHARTER ADA ADJUSTMENT

	2017-18
ADA transfer: Student from District to Charter (cross fiscal year)	
Grades TK-3	A-6
Grades 4-6	A-7
Grades 7-8	A-8
Grades 9-12	A-9

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE T1
Lakeside Union Elementary (68189) - 17-18 Unaudited Act

		2017-18
ADA transfer: Student from Charter to District (cross fiscal year)		
Grades TK-3	A-11	-
Grades 4-6	A-12	-
Grades 7-8	A-13	-
Grades 9-12	A-14	-
Difference (if diff. < 0, no adj. to PY ADA)		-

LCFF Calculator Universal Assumptions
 Lakeside Union Elementary (68189) - 17-18 Unaudited Actuals

LEA: Lakeside Union Elementary
 District

Projection Title:

2017-18

Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>	1.56%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	42.97%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>	45.17%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---
EPA Entitlement as % of statewide adjusted Revenue Limit	25.8796%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	7,193
Grades 4-6	\$	7,301
Grades 7-8	\$	7,518
Grades 9-12	\$	8,712

Grade Span Adjustment

Grades TK-3	\$	748
Grades 9-12	\$	227

Maximum Supplemental Grant (100% UPC) 20.00%

Grades TK-3	\$	1,588
Grades 4-6	\$	1,460
Grades 7-8	\$	1,504
Grades 9-12	\$	1,788

Concentration Grant (>55% population) 50.00%

Grades TK-3	\$	3,971
Grades 4-6	\$	3,651
Grades 7-8	\$	3,759
Grades 9-12	\$	4,470

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF
NSS #2	LCFF
NSS #3	LCFF
NSS #4	LCFF
NSS #5	LCFF

Created by: Sherrie Egeskog

Email: segeskog@lsusd.net

Phone: 619-390-2604

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,119,622.10		410,723.35	3,530,345.45
2. State Lottery Revenue	8560	850,423.82		327,519.25	1,177,943.07
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	(2,000,000.00)	2,000,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		1,970,045.92	2,000,000.00	738,242.60	4,708,288.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	48,070.52	505,669.00		553,739.52
2. Classified Salaries	2000-2999	15,785.55			15,785.55
3. Employee Benefits	3000-3999	9,286.96	244,331.00		253,617.96
4. Books and Supplies	4000-4999	128,933.60	500,000.00	329,021.66	957,955.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	95,368.03	750,000.00		845,368.03
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		297,444.66	2,000,000.00	329,021.66	2,626,466.32
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,672,601.26	0.00	409,220.94	2,081,822.20
D. COMMENTS:					

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

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

	-----Teacher Full-Time Equivalents-----			-----Classroom Units-----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	241,045.82	174,138.38	194.05	194.05	273.97	74,700.00	759,089.81
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	55.30	55.30	55.30	55.30	30.87	30.87	128.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	249.35	249.35	249.35	249.35	304.84	304.84	585.00

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

37 68189 0000000
Form PCR

Lakeside Union Elementary
San Diego County

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	2,755.00	0.00	2,755.00	248.17		3,003.17
1110	Regular Education, K-12	30,959,009.16	8,296,645.84	39,255,655.00	3,536,084.74		42,791,739.74
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	153,335.87	0.00	153,335.87	13,812.24		167,148.11
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	11,686,970.12	1,642,740.30	13,329,710.42	1,200,718.36		14,530,428.78
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	529,287.23	0.00	529,287.23	47,677.32		576,964.55
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	18,987.23	0.00	18,987.23	1,710.34		20,697.57
8500	Child Care and Development Services	2,335.17	0.00	2,335.17	210.35		2,545.52
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					87,065.00	87,065.00
----	Other Outgo					134,500.00	134,500.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	389,904.19		389,904.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(140,564.12)		(140,564.12)
----	Total General Fund and Charter Schools Funds Expenditures	43,352,679.78	9,939,386.14	53,292,065.92	5,049,801.59	221,565.00	58,563,432.51

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,755.00
1110	Regular Education, K-12	28,389,677.23	41,690.79	163,385.06	2,364,256.08	0.00	0.00	0.00			0.00	0.00	30,959,009.16
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	141,112.56	0.00	0.00	12,223.31	0.00	0.00	0.00			0.00	0.00	153,335.87
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	10,651,765.64	300.00	0.00	170,832.40	123,179.05	740,893.03	0.00			0.00	0.00	11,686,970.12
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	529,287.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529,287.23
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	0.00	0.00	0.00	0.00	0.00	18,987.23	0.00	0.00	0.00	18,987.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,335.17	0.00	0.00	0.00	2,335.17
Total Direct Charged Costs		39,714,597.66	41,990.79	163,385.06	2,547,311.79	123,179.05	740,893.03	0.00	21,322.40	0.00	0.00	0.00	43,352,679.78

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,532,343.95	4,171,303.53	592,998.36	8,296,645.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,006,640.67	470,008.18	166,091.45	1,642,740.30
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,538,984.62	4,641,311.71	759,089.81	9,939,386.14

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	499,465.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	34,160.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,001,844.88
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	654,895.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,190,365.70
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	43,352,679.78
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,939,386.14
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	53,292,065.92
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,072,653.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,255,846.83
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,328,500.43
D. Total Direct Charged and Allocated Costs (B3 + C5)		57,620,566.35
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.01%

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)			87,065.00		87,065.00
Other Outgo (Objects 1000-7999)				134,500.00	134,500.00
Total Other Costs	0.00	0.00	87,065.00	134,500.00	221,565.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(227,562.54)	0.00	(140,564.12)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							555,015.36	80,968.36
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	254,154.84	0.00	22,248.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,589.51	265,199.72
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,516.18)	118,315.69	0.00				
Other Sources/Uses Detail					1,354,225.56	0.00		
Fund Reconciliation							10,329.91	130,100.73
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,091.53
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,498.88	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,498.88
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	1,354,225.56		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	425.00	0.00	0.00	0.00				
Other Sources/Uses Detail					134,500.00	134,500.00		
Fund Reconciliation							68,048.95	157,124.51
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	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	256,078.72	(256,078.72)	140,564.12	(140,564.12)	1,488,725.56	1,488,725.56	635,983.73	635,983.73

Current LEA: 37-68189-0000000 Lakeside Union Elementary		
Selected SELPA: PC		(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)
PC	East County	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	332,634.22	317,164.76	598,183.70	2,840,089.78		4,088,072.46
2000-2999	Classified Salaries	399,257.88	0.00	0.00	132,330.86	106,175.56	432,363.73	1,209,729.30		2,279,857.13
3000-3999	Employee Benefits	279,769.34	0.00	0.00	248,741.98	213,638.95	620,107.82	2,004,355.52		3,366,613.61
4000-4999	Books and Supplies	44,126.83	0.00	0.00	3,982.07	3,213.28	19,232.04	23,485.23		94,039.45
5000-5999	Services and Other Operating Expenditures	195,792.59	0.00	0.00	3,045.46	1,739.54	637,242.62	1,020,567.26	(86,309.83)	1,772,077.64
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										
7310	Transfers of Indirect Costs	518,209.94	0.00	0.00	0.00	0.00	0.00	0.00	(86,309.83)	11,600,660.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		518,209.94
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	720,734.59	641,932.09	2,307,129.91	7,098,227.09		0.00
TOTAL COSTS										
TOTAL Indirect Costs and PCR Allocations		1,642,740.23	0.00	0.00	720,734.59	641,932.09	2,307,129.91	7,098,227.09	0.00	1,642,740.23
TOTAL COSTS		3,079,896.81	0.00	0.00	720,734.59	641,932.09	2,307,129.91	7,098,227.09	(86,309.83)	13,761,610.46
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	9,474.00		9,474.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,564.99	216,091.45	365,419.29		694,075.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	80,901.77	158,935.64	204,633.07		444,470.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,928.44		1,928.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	397.56	73,620.68	25,511.39	(15,017.00)	84,512.63
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										
7310	Transfers of Indirect Costs	109,750.75	0.00	0.00	0.00	0.00	0.00	606,966.19	(15,017.00)	1,234,461.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		109,750.75
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980		109,750.75	0.00	0.00	0.00	0.00	0.00	606,966.19	0.00	1,344,212.03
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								(15,017.00)	
TOTAL COSTS										
										0.00
										1,344,212.03

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	0.00	0.00	0.00	332,634.22	317,164.76	598,183.70	2,830,615.78		4,078,598.46
2000-2999	Classified Salaries	399,257.68	0.00	0.00	132,330.86	(6,389.43)	216,272.28	844,310.01		1,585,781.40
3000-3999	Employee Benefits	279,769.34	0.00	0.00	248,741.98	132,737.18	461,172.18	1,799,722.45		2,922,143.13
4000-4999	Books and Supplies	44,126.83	0.00	0.00	3,982.07	3,213.28	19,232.04	21,556.79		92,111.01
5000-5999	Services and Other Operating Expenditures	195,792.59	0.00	0.00	3,045.46	1,341.98	563,621.94	995,055.87	(71,292.83)	1,687,565.01
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	918,946.44	0.00	0.00	720,734.59	448,067.77	1,858,482.14	6,491,260.90	(71,292.83)	10,366,199.01
7310	Transfers of Indirect Costs	408,459.19	0.00	0.00	0.00	0.00	0.00	0.00		408,459.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,642,740.23								1,642,740.23
	Total Indirect Costs and PCR Allocations	2,051,199.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,051,199.42
	TOTAL BEFORE OBJECT 8980	2,970,145.86	0.00	0.00	720,734.59	448,067.77	1,858,482.14	6,491,260.90	(71,292.83)	12,417,398.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	399,257.68	0.00	0.00	0.00	0.00	0.00	66.09		399,323.77
3000-3999	Employee Benefits	279,769.34	0.00	0.00	114.68	7.14	(2.99)	12.42		279,900.59
4000-4999	Books and Supplies	44,126.83	0.00	0.00	0.00	109.03	2,945.81	1,326.81		48,508.48
5000-5999	Services and Other Operating Expenditures	17,739.18	0.00	0.00	0.00	0.00	0.00	0.00		17,739.18
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	740,893.03	0.00	0.00	114.68	116.17	2,942.82	1,405.32	0.00	745,472.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	740,893.03	0.00	0.00	114.68	116.17	2,942.82	1,405.32	0.00	745,472.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										5,801,909.01
										6,547,381.03

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	11,446,614.66	5,609,095.66
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	11,446,614.66	5,609,095.66
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>909.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	909.00	

SELPA: East County (PC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

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

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

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

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

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

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

<p>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:</p>

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	13,761,610.46		
b. Less: Expenditures paid from federal sources	1,344,212.03		
c. Expenditures paid from state and local sources	12,417,398.43	0.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		11,446,614.66	
		11,446,614.66	
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	12,417,398.43	11,446,614.66	970,783.77

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 2017-18	Comparison Year 2016-17	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	13,761,610.46		
b. Less: Expenditures paid from federal sources	1,344,212.03		
c. Expenditures paid from state and local sources	12,417,398.43	11,446,614.66	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,446,614.66	
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	12,417,398.43	11,446,614.66	970,783.77
d. Special education unduplicated pupil count	954	909	
e. Per capita state and local expenditures (A2c/A2d)	13,016.14	12,592.54	423.60

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year 2016-17	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	6,547,381.03	5,609,095.66	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,609,095.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,547,381.03</u>	<u>5,609,095.66</u>	<u>938,285.37</u>

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

	Actual FY 2017-18	Comparison Year 2016-17	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	6,547,381.03	5,609,095.66	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,609,095.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,547,381.03</u>	<u>5,609,095.66</u>	<u>938,285.37</u>
b. Special education unduplicated pupil count	<u>954</u>	<u>909</u>	
c. Per capita local expenditures (B2a/B2b)	<u>6,863.08</u>	<u>6,170.62</u>	<u>692.46</u>

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

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	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund	11,084,668	1,453,853	54,355,631	54,565,723	n/a	n/a	Always
01 General Fund							
Special Revenue Funds							
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund							
12 Child Development Fund	1,443,951	333,522	2,285,427	2,134,901	Yes	Yes	Yes
13 Cafeteria Special Revenue Fund	1,232,371	252,797	2,054,267	2,428,918	Yes	Yes	Yes
14 Deferred Maintenance Fund							
15 Pupil Transportation Equipment Fund	31,895		477				
17 Special Reserve Fund for Other Than Capital Outlay Projects	232		3				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits	57,579		862				
Capital Project Funds							
21 Building Fund	600,094	1,163	9,925	110,013			
25 Capital Facilities Fund	1,174,779	1,499	67,390	41,718			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund							
40 Special Reserve Fund for Capital Outlay Projects	16,389		245				
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	2,417,824		2,685,741	2,860,269	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund	18,059,782	2,042,834	61,459,968	62,141,542			
Total Governmental Funds	1,805,978	204,283	6,145,997	6,214,154			
10% of Total Governmental Funds							
	180,598	20,428	614,599	621,415			
Enterprise Funds							
61 Cafeteria Enterprise Fund	2,687,776	254,412	4,027,850	3,863,209	Yes	Yes	Yes
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund	2,687,776	254,412	4,027,850	3,863,209			
Total Enterprise Funds	268,778	25,441	402,785	386,321			
10% of Total Enterprise Funds							
	26,878	2,544	40,278	38,632			
Total Governmental & Enterprise Funds	20,747,558	2,297,246	65,487,818	66,004,751			
5% of Total Gov'tl & Enterprise Funds							
	1,037,378	114,862	3,274,391	3,300,238			

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	41,144,052	227,129	7,356,998	0	(33,559,925)		(33,559,925)
Instruction-related services:							
Instructional supervision and administration	473,642	0	79,532	0	(394,110)		(394,110)
Instructional library, media and technology	161,207	0	0	0	(161,207)		(161,207)
School site administration	3,821,099	22,635	217,443	0	(3,581,021)		(3,581,021)
Pupil services:							
Home-to-school transportation	1,585,495	373	1,848	0	(1,583,274)		(1,583,274)
Food services	2,304,159	357,922	1,575,853	0	(370,384)		(370,384)
All other pupil services	2,983,768	0	156,151	0	(2,827,617)		(2,827,617)
General administration:							
Centralized data processing	724,485	2,175	8,301	0	(714,009)		(714,009)
All other general administration	4,411,090	24,104	626,837	0	(3,760,149)		(3,760,149)
Plant services	4,440,478	38,854	355,207	0	(4,046,417)		(4,046,417)
Ancillary services	0	0	0	0	0		0
Community services	1,499,214	310,292	1,137,762	0	(51,160)		(51,160)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,484,447				(2,484,447)		(2,484,447)
Other outgo	0	0	0	0	0		0
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	2,241,993	0	63,009	0		(2,178,984)	(2,178,984)
Instruction-related services:							
Instructional supervision and administration	(1)	0	0	0		1	1
Instructional library, media and technology	24,676	0	0	0		(24,676)	(24,676)
School site administration	497,507	0	7,736	0		(489,771)	(489,771)
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	132,374	0	0	0		(132,374)	(132,374)
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	513,006	0	0	0		(513,006)	(513,006)
Plant services	453,655	0	276,275	0		(177,380)	(177,380)
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	69,896,346	983,484	11,862,952	0	(53,533,720)	(3,516,190)	(57,049,910)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					10,433,528	0	10,433,528
Taxes levied for debt service					2,665,673	0	2,665,673
Taxes levied for other specific purposes					209,054	0	209,054
Federal and state aid not restricted to specific purposes					32,724,989	3,586,077	36,311,066
Interest and investment earnings					173,097	35,001	208,098
Interagency revenues					968,338	0	968,338
Miscellaneous					1,089,218	59,753	1,148,971
Special and extraordinary items					36,000	0	36,000
Internal transfers					1,354,226	(1,354,226)	0
Total general revenues, special and extraordinary items, and transfers					49,654,123	2,326,605	51,980,728
Change in net position					(3,879,597)	(1,189,585)	(5,069,182)
Net position beginning					(46,124,555)	3,622,950	(42,501,605)
Net position ending					(50,004,152)	2,433,365	(47,570,787)

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 708,651

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	224,571	
Depreciation expense:	(2,018,510)	
Net:		(1,793,939)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 1,864,000

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (1,281,622)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 1,057

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (2,829,379)

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (447,011)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: 105,204

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: (206,556)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net position of governmental activities (minor differences may be due to rounding): (3,879,595)

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	14,834,457	2,457,389	17,291,846
Investments	0	0	0
Receivables	2,519,910	51,365	2,571,275
Due from (to) other funds	89,076	(89,076)	0
Stores	129,563	0	129,563
Prepaid expenses	7,919	0	7,919
Other current assets	0	0	0
Capital assets:			
Land	2,600,683	0	2,600,683
Land Improvements	927,614	0	927,614
Buildings	51,461,175	135,075	51,596,250
Equipment	7,885,996	35,354	7,921,350
Work in progress	13,659	0	13,659
Less accumulated depreciation	<u>(24,468,219)</u>	<u>(59,455)</u>	<u>(24,527,674)</u>
Total assets	<u>56,001,833</u>	<u>2,530,652</u>	<u>58,532,485</u>
Deferred Outflows of Resources	23,945,337	0	23,945,337
Liabilities			
Accounts payable and other current liabilities	1,952,452	97,287	2,049,739
Current loans	0	0	0
Unearned revenue	15,929	0	15,929
Long-term liabilities:	120,458,159	0	120,458,159
Due within one year	2,176,994		2,176,994
Due in more than one year	<u>118,281,165</u>		<u>118,281,165</u>
Total liabilities	<u>122,426,540</u>	<u>97,287</u>	<u>122,523,827</u>
Deferred Inflows of Resources	7,524,782	0	7,524,782
Net Position			
Net investment in capital assets	(9,244,793)		(9,244,793)
Restricted for:			
Capital projects	1,173,279		1,173,279
Debt service	2,417,824		2,417,824
Educational programs	388,849		388,849
Other purposes (expendable)	2,207,160		2,207,160
Other purposes (nonexpendable)	222,582		222,582
Unrestricted	<u>(47,169,053)</u>	2,433,365	<u>(44,735,688)</u>
Total net position	<u>(50,004,152)</u>	<u>2,433,365</u>	<u>(47,570,787)</u>

Total fund balances, governmental funds:

16,016,949

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	62,889,127	
Accumulated depreciation:	(24,468,219)	
Net:		38,420,908

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

-

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(404,407)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	48,236,654	
State school building loans payable	-	
Net Pension Liability (Asset)	57,363,142	
Total/Net OPEB Liability	13,967,389	
Compensated absences payable	346,526	
Certificates of participation payable	-	
Capital leases payable	27,979	
Lease revenue bonds payable	-	
Other general long-term debt	516,469	
Deferred gain or loss on debt refunding	(4,395,207)	
Total:		(116,062,952)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	19,036,380
Deferred inflows of resources relating to pensions	(7,524,782)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

-

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	513,750
Deferred inflows of resources relating to OPEB	-

Total net position, governmental activities (minor differences may be due to rounding): (50,004,154)

Resource	Function	Object	Fund 01	Fund 12	Fund 13	Fund 15	Fund 17	Fund 20	Fund 21
Funds 01-57, except where indicated									
Assets									
Cash		9110-9140	8,169,998.05	1,412,439.83	961,863.74	31,749.37	231.40	57,316.71	597,281.72
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	2,351,785.93	28,871.96	130,614.65	145.33	1.06	262.36	2,812.47
Due from Other Funds		9310	555,015.36	2,589.51	10,329.91	0.00	0.00	0.00	0.00
Stores		9320	0.00	0.00	129,563.16	0.00	0.00	0.00	0.00
Prepays		9330	7,868.69	50.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources - pensions only									
Deferred Outflows of Resources - OPEB only									
Deferred Outflows of Resources - other									
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599,							
Due to Other Funds		9620	1,356,955.07	68,322.25	122,696.70	0.00	0.00	0.00	71.03
Current Loans		9610	80,968.36	265,199.72	130,100.73	0.00	0.00	0.00	1,091.53
Unearned Revenue		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9650	15,929.47	0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loan Payable		9661							
Net Pension Liability (Asset)		9662							
Total/Net OPEB Liability		9663							
Compensated Absences Payable		9664							
COP's Payable		9665							
Capital Leases Payable		9666							
Lease Revenue Bonds Payable		9667							
Other General Long-Term Debt		9668							
		9669							
Deferred Inflows of Resources - pensions only									

Resource	Function	Object	Fund 01	Fund 12	Fund 13	Fund 15	Fund 17	Fund 20	Fund 21
			General Fund	Child Development Fund	Cafeteria Special Revenue Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund
Deferred Inflows of Resources - OPEB only		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other		9690							
Fund Balance / Net Position		979Z	9,630,815.13	1,110,429.33	979,574.03	31,894.70	232.46	57,579.07	598,931.63

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Assets			Funds 01-57, except where indicated						
Cash			9110-9140	1,169,437.71	16,314.50	2,417,824.00	14,834,457		14,834,457
Investments			9150	0.00	0.00	0.00	0		0
Receivables			9200-9290	5,341.06	74.68	0.00	2,519,910		2,519,910
Due from Other Funds			9310	0.00	0.00	0.00	567,935		567,935
Stores			9320	0.00	0.00	0.00	129,563		129,563
Prepays			9330	0.00	0.00	0.00	7,919		7,919
Other Current Assets			9340	0.00	0.00	0.00	0		0
Land			9410					2,600,683	2,600,683
Land Improvements			9420					927,614	927,614
Accumulated Depreciation - Land Improvements			9425					(725,762)	(725,762)
Buildings			9430					50,361,175	50,361,175
Accumulated Depreciation - Buildings			9435					(16,775,314)	(16,775,314)
Equipment			9440					7,762,149	7,762,149
Accumulated Depreciation - Equipment			9445					(4,948,633)	(4,948,633)
Work in Progress			9450					1,012,935	1,012,935
Deferred Outflows of Resources - pensions only			9490					9,686,177	9,686,177
Deferred Outflows of Resources - OPEB only			9490					401,076	401,076
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0	4,651,798	4,651,798
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599						
Due to Other Funds			9610	1,498.88	0.00	0.00	1,548,045		1,548,045
Current Loans			9640	0.00	0.00	0.00	478,859		478,859
Unearned Revenue			9650	0.00	0.00	0.00	15,929		15,929
General Obligation Bonds Payable			9661					48,852,658	48,852,658
State School Building Loan Payable			9662					0	0
Net Pension Liability (Asset)			9663					50,890,940	50,890,940
Total/Net OPEB Liability			9664					13,407,704	13,407,704
Compensated Absences Payable			9665					347,563	347,563
COPs Payable			9666					0	0
Capital Leases Payable			9667					64,198	64,198
Lease Revenue Bonds Payable			9668					0	0
Other General Long-Term Debt			9669					585,454	585,454
Deferred Inflows of Resources - pensions only			9690					1,817,402	1,817,402

Resource	Function	Object	Fund 25		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund						
Deferred Inflows of Resources - OPEB only		9690	0.00	0.00	0.00	0	0	0	0	0	
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0	0	0	0	0	
Fund Balance / Net Position		979Z	1,173,279.89	16,389.18	2,417,824.00	16,016,951			(61,012,041)	(44,995,090)	

Resource	Function	Object	Fund									
			Fund 01	Fund 12	Fund 13	Fund 15	Fund 17	Fund 20	Fund 21			
General Revenues												
Taxes and Subventions:												
	0000-9999	8020-8079, 8097	10,433,528.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0000-9999	8575-8576, 8615-8629	209,159.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	32,724,988.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0000-1999	8660-8662	151,861.27	0.00	0.00	477.27	0.00	3.49	861.61	0.00	0.00	0.00
	0000-1999	8677, 8780-8799	968,338.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	1,083,976.10	2,501.27	2,214.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenues												
	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	553,703.27	0.00	379,817.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6200, 7710	8290, 8597, 8699										
		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	8,230,074.62	2,282,925.54	1,672,234.20	0.00	0.00	0.00	0.00	0.00	0.00	9,925.43
	0000-7709, 7711-9999	8545										
	7710	8545, 8660-8662										
	6200	8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures												
		1000-1999	37,472,605.10	516,648.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2000-2999, except 2420, 2700										
		1000-7999	446,299.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2420	149,584.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2700	3,514,303.23	125,919.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resource	Function	Object	Fund 25		Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund				
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	0.00	0.00	0.00	0.00	10,433,528	10,433,528	
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	2,665,673.00	2,665,673	2,665,673	
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00	0.00	(106.00)	209,054	209,054	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	32,724,989	32,724,989	
Interest and Investment Earnings	0000-1999	8660-8662	0.00	245.24	19,648.00	19,648.00	173,097	173,097	
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00	0.00	0.00	968,338	968,338	
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8698, 8678-8710	0.00	0.00	0.00	526.00	1,089,218	1,089,218	
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	49,962.82	0.00	0.00	0.00	983,484	983,484	
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	17,426.70	0.00	0.00	0.00	12,212,586	12,212,586	
Capital Grants and Contributions	7710	8545, 8660-8662	0.00	0.00	0.00	0.00	0	0	
Expenditures									
Instruction	1000-1999	1000-7999	0.00	0.00	0.00	0.00	37,989,253	37,989,253	
Instruction - Related Services:									
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	446,300	446,300	
Instructional Library, Media and Technology	2420	1000-7999	0.00	0.00	0.00	0.00	149,585	149,585	
School Site Administration	2700	1000-7999	0.00	0.00	0.00	0.00	3,640,223	3,640,223	

	Resource		Function	Object	Fund 01	Fund 12	Fund 13	Fund 15	Fund 17	Fund 20	Fund 21
					General Fund	Child Development Fund	Cafeteria Special Revenue Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund
Pupil Services:											
Home-To-School Transportation	3600	1000-7999			1,499,982.84	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999			0.00	0.00	2,289,043.85	0.00	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999			2,650,106.94	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:											
Centralized Data Processing	7700	1000-7999			654,895.30	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999			3,881,900.75	22,248.43	118,315.69	0.00	0.00	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999			4,187,657.21	14,668.35	21,558.77	0.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999			87,065.00	0.00	0.00	0.00	0.00	0.00	110,012.91
Ancillary Services	4000-4999	1000-7999			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999			21,322.40	1,455,417.27	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:											
Transfers Between Agencies	9200	7110-7299			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101	7431-7439, except 7434 and 7438			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 5800			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	6900			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses											
Interfund Transfers In											
Interfund Transfers Out	9300	8910-8929			0.00	0.00	1,354,225.56	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt		7600-7629			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets		8931-8951, 8971-8973			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8953			36,000.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200	8961-8965, 8979			0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7651-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Fund 25		Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects					
	Resource	Function	Object				
Pupil Services:							
Home-To-School Transportation		3600	1000-7999	0.00	0.00	1,499,983	1,499,983
Food Services		3700	1000-7999	0.00	0.00	2,289,044	2,289,044
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	2,650,107	2,650,107
General Administration:							
Centralized Data Processing		7700	1000-7999	0.00	0.00	654,895	654,895
All Other General Administration		7100-7699	1000-7999	0.00	0.00	4,022,465	4,022,465
Plant Services		8000-8999, except 8500	1000-7999	33,867.65	0.00	4,257,752	4,257,752
Facility Acquisition and Construction		8500	1000-7999	7,850.00	0.00	204,928	204,928
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0	0
Community Services		5000-5999	1000-7999	0.00	0.00	1,476,740	1,476,740
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0	0
Other Outgo:							
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0	0
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	1,864,000.00	1,864,000	1,864,000
Debt Service - Interest		9100, 9102	7434, 7438	0.00	996,269.00	996,269	996,269
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0	0
All Other Outgo		1000-6999, except 5400, 5450, and 5800	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0	0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0	0
Other Financing Sources and Uses							
Interfund Transfers In							
Interfund Transfers Out		9300	8910-8929	0.00	0.00	1,354,226	1,354,226
Proceeds from Long-Term Debt			7600-7629	0.00	0.00	0	0
Proceeds from Disposal of Capital Assets			8931-8951, 8971-8973	0.00	0.00	0	0
All Other Financing Sources			8953	0.00	0.00	36,000	36,000
All Other Financing Uses			8961-8965, 8979	0.00	0.00	0	0
		9200	7651-7699	0.00	0.00	0	0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	14,834,457	0	CE014		14,834,457	
Investments			9150	0	0	CE014		0	
Receivables			9200-9290	2,519,910	0	CE014, CE018		2,519,910	
Due from Other Funds			9310	567,935	(410,810)	CE014, CE018, CE020		157,125	
Stores			9320	129,563	0	CE014		129,563	
Prepays			9330	7,919	0	CE003, CE013, CE014		7,919	
Other Current Assets			9340	0	0	CE014		0	
Land			9410	2,600,683	0	CE001, CE004, CE005, CE011, CE014		2,600,683	
Land Improvements			9420	927,614	0	CE001, CE004, CE005, CE011, CE014		927,614	
Accumulated Depreciation - Land Improvements			9425	(725,762)	(16,613)	CE005, CE012, CE014		(742,375)	
Buildings			9430	50,361,175	1,100,000	CE001, CE004, CE005, CE011, CE014		51,461,175	
Accumulated Depreciation - Buildings			9435	(16,775,314)	(1,516,089)	CE005, CE012, CE014		(18,291,403)	
Equipment			9440	7,762,149	123,847	CE001, CE004, CE005, CE011, CE014		7,885,996	
Accumulated Depreciation - Equipment			9445	(4,948,633)	(485,808)	CE005, CE012, CE014		(5,434,441)	
Work in Progress			9450	1,012,935	(999,276)	CE001, CE004, CE005, CE011, CE014		13,659	
Deferred Outflows of Resources - pensions only			9490	9,686,177	9,350,203	CE014, CE023, CE024		19,036,380	
Deferred Outflows of Resources - OPEB only			9490	401,076	112,674	CE014, CE021, CE026		513,750	
Deferred Outflows of Resources - other			9490	4,651,798	(266,591)	CE003, CE013, CE014		4,385,207	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	1,548,045					1,952,452
Due to Other Funds			9610	478,859	404,407	CE008, CE014, CE018			68,049
Current Loans			9640	0	(410,810)	CE014, CE018, CE020			0
Unearned Revenue			9650	15,929	0	CE014			15,929
General Obligation Bonds Payable			9661	48,852,658	(616,004)	CE002, CE003, CE008, CE013			48,236,654
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	50,890,940	6,472,202	CE014, CE023			57,363,142
Total/Net OPEB Liability			9664	13,407,704	559,685	CE014, CE021			13,967,389
Compensated Absences Payable			9665	347,583	(1,057)	CE009, CE014			346,526
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Capital Leases Payable			9667	64,198	0	CE002, CE003, CE013, CE014	(36,219)		27,979
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	585,454	(105,204)	CE002, CE003, CE010, CE013, CE014, CE022	36,219		516,469
Deferred Inflows of Resources - pensions only			9690	1,817,402	5,707,380	CE014, CE023			7,524,782
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	(44,995,090)	(5,009,062)		0		(50,004,152)

Statement of Net Position	Statement of Activities	Other Worksheet Adjustments *	Conversion Entries			Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Object	Function	Resource	Statement of Net Position
			Entry Amounts	Entry Numbers	Statement of Activities					
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	10,433,528				10,433,528	8020-8079, 8097		0000-9999	10,433,528	
Taxes Levied for Debt Service	2,665,673				2,665,673	8571-8572, 8610-8614		0000-9999	2,665,673	
Taxes Levied for Other Specific Purposes	209,054				209,054	8575-8576, 8615-8629		0000-9999	209,054	
Federal and State Aid Not Restricted to Specific Purposes	32,724,989				32,724,989	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590		0000-1999	32,724,989	
Interest and Investment Earnings	173,097				173,097	8660-8662		0000-1999	173,097	
Interagency Revenue	968,338				968,338	8677, 8780-8799		0000-1999	968,338	
Miscellaneous	1,089,218				1,089,218	8081-8089, 8631-8659, 8663-8698, 8700-8710		0000-1999	1,089,218	
Program Revenues										
Charges for Services	983,484				983,484	8081-8089, 8631-8659, 8663-8698, 8700-8710		2000-9999	983,484	
						8290, 8587, 8699		6200, 7710		
						8010-8019, 8100-8544, 8546-8560, 8587-8590,				
Operating Grants and Contributions	11,515,932				12,212,586	8660-8662, 8699, 8780-8799		2000-6199, 6201-7709, 7711-9999	11,515,932	
								0000-7709, 7711-9999		
								7710		
Capital Grants and Contributions	0				0	8545, 8660-8662		6200	0	
Expenditures										
Instruction	41,146,246				37,989,253	1000-7999	1000-1999	1000-7999	41,146,246	
Instruction-Related Services:										
Instructional Supervision and Administration	473,642				446,300	1000-7999	2000-2999, except 2420, 2700	1000-7999	473,642	
Instructional Library, Media and Technology	161,207				149,585	1000-7999	2420	1000-7999	161,207	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries			Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers				
School Site Administration	2700		1000-7999	3,640,223	180,876	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		3,821,099		
Pupil Services:										
Home-To-School Transportation	3600		1000-7999	1,499,983	83,679	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		1,583,662		
Food Services	3700		1000-7999	2,289,044	15,115	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		2,304,159		
All Other Pupil Services	3000-3999, except 3600, 3700		1000-7999	2,650,107	333,300	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		2,983,407		
General Administration:										
Centralized Data Processing	7700		1000-7999	654,895	69,590	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		724,485		
All Other General Administration	7100-7699		1000-7999	4,022,465	388,625	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		4,411,090		
Plant Services	8000-8999, except 8500		1000-7999	4,257,752	182,726	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		4,440,478		
Facility Acquisition and Construction	8500		1000-7999	204,928	(204,928)	CE001				
Ancillary Services	4000-4999		1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		0		
Community Services	5000-5999		1000-7999	1,476,740	22,474	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		1,499,214		
Enterprise Activities	6000-6999		1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026		0		

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									
Transfers Between Agencies	9200		7110-7299	0	0	CE016, CE017		0	
Debt Service - Principal	9100, 9101		7431-7439, except 7434, 7438	1,864,000	(1,864,000)	CE002, CE015			
Debt Service - Interest	9100, 9102		7434, 7438	996,269	1,488,178	CE008, CE010, CE013, CE015		2,484,447	
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	0	0	0		0	
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)	0000		6900	0	0	CE012		0	
Other Financing Sources and Uses									
Interfund Transfers In									
Interfund Transfers Out	9300		8910-8929	1,354,226	134,500	CE016, CE017, CE019		1,488,726	
Proceeds from Long-Term Debt			7600-7629	0	134,500	CE016, CE017, CE019		134,500	
Proceeds from Disposal of Capital Assets			8931-8951, 8971-8973	0	0	CE003			
All Other Financing Sources			8953	36,000	0	CE005, CE006, CE007		36,000	
All Other Financing Uses	9200		8961-8965, 8979	0	0	CE003, CE016		0	
			7651	0	0			0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Funds Resource	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments															Total
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	
01-57 3010 ESEA: Title I, Part A, Basic Grants Lw	439,246	347,504	38,366	-	11,160	479	-	2,918	-	102	-	38,718	-	-	-	439,247	
		79.11357%	8.73449%	-	2.54071%	0.10905%	-	0.66432%	-	0.02322%	-	8.81463%	-	-	-	99.99999%	
		347,503	38,366	-	11,160	479	-	2,918	-	102	-	38,718	-	-	-	439,246	
		347,503	38,366	-	11,160	479	-	2,918	-	102	-	38,718	-	-	-	439,246	
01-57 3310 Special Ed: IDEA Basic Local Assistan	1,032,101	941,097	-	-	-	-	-	-	-	-	-	91,004	-	-	-	1,032,101	
		91.18265%	-	-	-	-	-	-	-	-	-	8.81735%	-	-	-	100.00000%	
		941,097	-	-	-	-	-	-	-	-	-	91,004	-	-	-	1,032,101	
		941,097	-	-	-	-	-	-	-	-	-	91,004	-	-	-	1,032,101	
01-57 3315 Special Ed: IDEA Preschool Grants, P	58,339	53,195	-	-	-	-	-	-	-	-	-	5,144	-	-	-	58,339	
		91.18257%	-	-	-	-	-	-	-	-	-	8.81743%	-	-	-	100.00000%	
		53,195	-	-	-	-	-	-	-	-	-	5,144	-	-	-	58,339	
		53,195	-	-	-	-	-	-	-	-	-	5,144	-	-	-	58,339	
01-57 3320 Special Ed: IDEA Preschool Local Enrl	153,836	140,272	-	-	-	-	-	-	-	-	-	13,564	-	-	-	153,836	
		91.18282%	-	-	-	-	-	-	-	-	-	8.81718%	-	-	-	100.00000%	
		140,272	-	-	-	-	-	-	-	-	-	13,564	-	-	-	153,836	
		140,272	-	-	-	-	-	-	-	-	-	13,564	-	-	-	153,836	
01-57 3327 Special Ed: IDEA Mental Health Allocs	72,245	72,245	-	-	-	-	-	-	-	-	-	-	-	-	-	72,245	
		100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		72,245	-	-	-	-	-	-	-	-	-	-	-	-	-	72,245	
		72,245	-	-	-	-	-	-	-	-	-	-	-	-	-	72,245	
01-57 3345 Special Ed: IDEA Preschool Staff Dev	436	398	-	-	-	-	-	-	-	-	-	38	-	-	-	436	
		91.28440%	-	-	-	-	-	-	-	-	-	8.71560%	-	-	-	100.00000%	
		398	-	-	-	-	-	-	-	-	-	38	-	-	-	436	
		398	-	-	-	-	-	-	-	-	-	38	-	-	-	436	
01-57 3385 Special Ed: IDEA Early Intervention Gr	25,348	23,113	-	-	-	-	-	-	-	-	-	2,235	-	-	-	25,348	
		91.18274%	-	-	-	-	-	-	-	-	-	8.81726%	-	-	-	100.00000%	
		23,113	-	-	-	-	-	-	-	-	-	2,235	-	-	-	25,348	
		23,113	-	-	-	-	-	-	-	-	-	2,235	-	-	-	25,348	
01-57 4035 ESEA: Title II, Part A, Teacher Quality	107,238	97,782	-	-	-	-	-	-	-	-	-	9,456	-	-	-	107,238	
		91.18223%	-	-	-	-	-	-	-	-	-	8.81777%	-	-	-	100.00000%	
		97,782	-	-	-	-	-	-	-	-	-	9,456	-	-	-	107,238	
		97,782	-	-	-	-	-	-	-	-	-	9,456	-	-	-	107,238	
01-57 4050 NCLB: Title II, Part B, CA Mathematics	121,057	118,321	-	-	-	-	-	-	-	-	-	2,736	-	-	-	121,057	
		97.73991%	-	-	-	-	-	-	-	-	-	2.26009%	-	-	-	100.00000%	
		118,321	-	-	-	-	-	-	-	-	-	2,736	-	-	-	121,057	
		118,321	-	-	-	-	-	-	-	-	-	2,736	-	-	-	121,057	
01-57 4201 ESEA: Title III, Immigrant Education Pi	5,787	5,674	-	-	-	-	-	-	-	-	-	113	-	-	-	5,787	
		98.04735%	-	-	-	-	-	-	-	-	-	1.95265%	-	-	-	100.00000%	
		5,674	-	-	-	-	-	-	-	-	-	113	-	-	-	5,787	
		5,674	-	-	-	-	-	-	-	-	-	113	-	-	-	5,787	
01-57 4203 ESEA: Title III, English Learner Studen	31,510	30,892	-	-	-	-	-	-	-	-	-	618	-	-	-	31,510	
		98.03872%	-	-	-	-	-	-	-	-	-	1.96128%	-	-	-	100.00000%	
		30,892	-	-	-	-	-	-	-	-	-	618	-	-	-	31,510	
		30,892	-	-	-	-	-	-	-	-	-	618	-	-	-	31,510	
01-57 4510 Indian Education	39,815	36,305	-	-	-	-	-	-	-	-	-	3,511	-	-	-	39,816	
		91.18194%	-	-	-	-	-	-	-	-	-	8.81806%	-	-	-	100.00000%	
		36,304	-	-	-	-	-	-	-	-	-	3,511	-	-	-	39,815	
		36,304	-	-	-	-	-	-	-	-	-	3,511	-	-	-	39,815	

Capital Grants and Contributions: Governmental Activities																
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions (from fund consolidation worksheet)																
Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Subtotal of Capital Grants and Contributions by function: User identification of conversion entries, adjustments, and rounding differences, by function: Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services	-																
Adjusted Charges for Services by function:																	

Funds Resource	Program Revenues by Resource	Extracted expenditures by function, default, identification of program revenues by function, and user adjustments													Total		
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100		8500	9000
61-65 3310 Special Ed: IDEA Basic Local Assistan	15,017	15,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,017
	Percentage of total	100.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.000000%
	Default revenue by function	15,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,017
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	15,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,017
61-65 6030 Charter School Facility Grant Program	25,300	-	-	-	-	-	-	-	-	-	-	-	25,300	-	-	-	25,300
	Percentage of total	-	-	-	-	-	-	-	-	-	-	-	100.000000%	-	-	-	100.000000%
	Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	25,300	-	-	-	25,300
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	25,300	-	-	-	25,300
61-65 6230 California Clean Energy Jobs Act	250,975	-	-	-	-	-	-	-	-	-	-	-	166,355	-	-	-	166,355
	Percentage of total	-	-	-	-	-	-	-	-	-	-	-	100.000000%	-	-	-	100.000000%
	Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	250,975	-	-	-	250,975
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	250,975	-	-	-	250,975
61-65 6264 Educator Effectiveness (15-16)	(4,666)	13,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,153
	Percentage of total	100.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.000000%
	Default revenue by function	(4,666)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,666)
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	(4,666)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,666)
61-65 6300 Lottery: Instructional Materials	24,817	53,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,281
	Percentage of total	100.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.000000%
	Default revenue by function	24,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,817
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	24,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,817
61-65 6500 Special Education	35,577	55,791	15,502	-	-	-	-	-	-	-	-	-	-	-	-	-	71,293
	Percentage of total	78.25893%	21.74407%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.000000%
	Default revenue by function	27,841	7,736	-	-	-	-	-	-	-	-	-	-	-	-	-	35,577
	User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted revenue by function	27,841	7,736	-	-	-	-	-	-	-	-	-	-	-	-	-	35,577
Total Operating Grants & Contributions	347,020	63,009	7,736	276,275	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020	347,020

Capital Grants and Contributions: Business-type Activities																
Program Revenues by Resource												Total				
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
<p>Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.</p>																
<p>Adjusted Capital Grants and Contributions by function:</p>																
<p>Total Capital Grants & Contributions</p>																

Charges for Services: Governmental Activities		Summary of revenues by function											Total				
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	357,922	-	-	-	-	18,483	-	3,413	-	-	379,818
9010	Other Restricted Local	227,129	-	-	22,635	373	-	-	-	310,292	-	5,621	2,175	35,441	-	-	603,666
	Total Charges for Services (from fund consolidation worksheet)																
	Subtotal of Charges for Services by function:	227,129	-	-	22,635	373	357,922	-	-	310,292	-	24,104	2,175	38,854	-	-	983,484
	User identification of conversion entries, adjustments, and rounding differences by function:																
	Adjusted Charges for Services by function (agrees to conversion worksheet):	227,129	-	-	22,635	373	357,922	-	-	310,292	-	24,104	2,175	38,854	-	-	983,484

Resource	Program Revenues by Resource	Summary of revenues by function											Total						
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200		7700	8100	8500	9000		
3010	ESEA, Title I, Part A, Basic Grants Low	347,503	38,366	-	11,160	479	-	2,918	-	102	-	-	-	-	-	-	38,718	-	439,246
3310	Special Ed: IDEA Basic Local Assistan	941,097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,004	-	1,032,101
3315	Special Ed: IDEA Preschool Grants, P	53,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,144	-	58,339
3320	Special Ed: IDEA Preschool Local Enti	140,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,564	-	153,836
3327	Special Ed: IDEA Mental Health Alloc	72,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-	72,245
3345	Special Ed: IDEA Preschool Staff Dev	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,235	-	2,633
3385	Special Ed: IDEA Early Intervention Gr	23,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,456	-	107,238
4035	ESEA, Title II, Part A, Teacher Qualit	97,782	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,736	-	121,057
4050	NCLB, Title II, Part B, CA Mathematics	118,321	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113	-	121,057
4201	ESEA, Title III, Immigrant Education P	5,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	618	-	5,787
4203	ESEA, Title III, English Learner Studen	30,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,511	-	31,510
4510	Indian Education	36,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,467	-	39,815
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	-	1,287,124	-	-	-	-	-	-	-	-	15,131	12,274	1,365,865
5320	Child Nutrition: Child Care Food Progr	-	-	-	-	-	-	286,729	-	-	-	-	-	-	-	-	3,481	2,509	306,369
5640	Medi-Cal Billing Option	5,741	35,141	-	-	-	-	-	-	-	-	-	-	-	-	-	21,487	156	243,699
6105	Child Development: California State Pr	205,389	-	-	16,657	-	-	30,965	-	-	-	-	-	-	-	-	75,328	-	393
6130	Child Development: Center-Based Ret	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,266
6230	California Clean Energy Jobs Act	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,702
6300	Lottery: Instructional Materials	302,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,675,245
6500	Special Education	2,513,472	92	47,463	-	-	-	12,970	-	-	-	-	-	-	-	-	101,248	-	741,301
6510	Special Ed: Early Ed Individuals with E	675,938	-	-	-	-	-	60,978	-	-	-	-	-	-	-	-	8,919	-	208,887
6512	Special Ed: Mental Health Services	138,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	588	-	6,671
6515	Special Ed: Infant Discretionary Funds	1,545,951	9,772	-	-	-	-	80,627	-	-	-	-	-	-	-	-	37,193	537	1,775,672
7690	STRS On-Behalf Pension Contribution:	832,718	-	-	101,440	-	-	80,627	-	51	-	-	-	-	-	-	20,610	7,975	1,775,672
9010	Other Restricted Local	-	-	-	82,989	1,369	-	-	-	1,137,629	-	-	-	-	-	-	-	-	2,213,230
Total Operating Grants & Contributions (from fund consolidation worksheet)		12,212,586																	
Subtotal of Operating Grants and Contributions by function:		8,094,183	83,371	-	259,709	1,848	1,575,853	188,458	-	1,137,782	-	507,524	8,512	355,246	-	-	-	-	12,212,586
User Identification of conversion entries, adjustments, and rounding differences, by function:		(606,527)	(3,834)	(39,798)	(39,798)	(31,633)	(20)	(14,592)	(211)	(39)	(696,654)								(696,654)
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		7,487,656	79,537	-	219,911	1,848	1,575,853	156,825	-	1,137,762	-	493,032	8,301	355,207	-	-	-	-	11,515,932

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																	
Subtotal of Capital Grants and Contributions by function: User identification of conversion entities, adjustments, and rounding differences, by function: Adjusted Capital Grants and Contributions by function (agree to conversion worksheet):																		

Charges for Services: Business-type Activities		Summary of revenues by function											Total			
Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
	Total Charges for Services															
	Adjusted Charges for Services by function:															

Resource	Program Revenues by Resource
3310	Special Ed: IDEA Basic Local Assistant 15,017
6030	Charter School Facility Grant Program 25,300
6230	California Clean Energy Jobs Act 250,975
6264	Educator Effectiveness (15-16) (4,666)
6300	Lottery: Instructional Materials 24,817
6500	Special Education 35,577
Total Operating Grants & Contributions 347,020	

Summary of revenues by function

Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
15,017																15,017
(4,666)													25,300			25,300
24,817													250,975			250,975
27,841				7,736												(4,666)
																24,817
																35,577
Total Operating Grants & Contributions 347,020																

Adjusted Operating Grants and Contributions by function: 63,009 7,736 276,275

347,020

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	7000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	5,809	-	-	5,809	430	-	-	5,379	Instruction
[see extract]	2100	0	-	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	-	School Site Administration
[see extract]	3600	0	-	-	-	-	-	-	-	Home-to-School Transportation
[see extract]	3700	54,756	-	-	54,756	-	-	-	54,756	Food Services
[see extract]	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	0	-	-	-	-	-	-	-	Ancillary Services
[see extract]	5000	39,999	-	-	39,999	-	-	-	39,999	Community Services
[see extract]	6000	0	-	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	109,583	-	-	-	All Other General Administration
[see extract]	7700	0	-	-	-	-	-	-	-	Centralized Data Processing
[see extract]	8100	29,092	-	-	29,092	-	-	-	29,092	Plant Services
[see extract]	8500	204,928	-	-	204,928	-	-	-	204,928	Facilities Acquisition and Construction
9410										Land
9420										Land Improvements
9430				204,928						Buildings
9440				129,656						Equipment
9450						13,659				Work In Progress
TOTALS				334,584	334,584	123,672	123,672	334,154	334,154	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	1,864,000	-	-	1,864,000	-	-	-	1,864,000	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	0	-	-	-	-	-	-	-	Debt Service, Other Debt Service - Principal
9661				1,864,000				1,864,000		General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
TOTALS				1,864,000	1,864,000	0	0	1,864,000	1,864,000	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	0	-	-	-	-	-	-	-	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	-	Emergency Apportionments
8951	0	0	-	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	-	County School Building Aid
8971	0	0	-	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972	0	0	-	-	-	-	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	0	0	-	-	-	-	-	-	-	All Other Financing Sources
9330										Prepaid Expense
9490										Deferred Outflows of Resources
9661										General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS			0	0	0	0	0	0	0	0

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
9410										Land
9420										Land Improvements
9430										Buildings
9440										Equipment
9450										Work in Progress
TOTALS						0	0	0	0	0

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200								General Administration, Other Operating Expenditures
8631	(0000-1999)	0							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		36,000							Proceeds from Disposal of Capital Assets
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430									Buildings
9435									Accumulated Depreciation - Buildings
9440									Equipment
9445									Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					0	0	0	0	0

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
TOTALS					0	0	0	0	0

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
979Z										Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100					1,702,438		1,702,438		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500							404,407		404,407	Accounts Payable
9661							1,298,031		1,298,031	General Obligation Bonds Payable
TOTALS				1,702,438	1,702,438	1,702,438	1,702,438	1,702,438	1,702,438	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				4,849		4,849			Instruction
n/a	2100				3,378		3,378			Instructional Supervision and Administration
n/a	2420				1,079		1,079			Instructional Library, Media and Technology
n/a	2700				259		259			School Site Administration
n/a	3600					1,386			1,386	Home-to-School Transportation
n/a	3700					3,246			3,246	Food Services
n/a	3900					386			386	All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000					15,911			15,911	Community Services
n/a	6000									Enterprise Activities
n/a	7200					8,553			8,553	All Other General Administration
n/a	7700					7,905			7,905	Centralized Data Processing
n/a	8100									Plant Services
9665						1,057			1,057	Compensated Absences Payable
TOTALS					29,975	29,975	29,975	29,975	29,975	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100				420,816				Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9689					420,816				Other General Long-Term Debt
979Z							420,816		Fund Balance/Net Position
TOTALS					420,816	420,816		420,816	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420									Land
9430					1,012,935				Land Improvements
9440									Buildings
9450									Equipment
									Work in Progress
TOTALS					1,012,935	1,012,935		1,012,935	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000			1,557,388		1,557,388				Instruction
6900	2100							4,120		Instructional Supervision and Administration
6900	2420					4,120		17,009		Instructional Library, Media and Technology
6900	2700					17,009		12,921		School Site Administration
6900	3600					12,921		15,591		Home-to-School Transportation
6900	3700					15,591		205,682		Food Services
6900	3900					205,682				All Other Pupil Services
6900	4000									Ancillary Services
6900	5000					3,741				Community Services
6900	6000					80,606				Enterprise Activities
6900	7200					30,758				All Other General Administration
6900	7700					90,694				Centralized Data Processing
6900	8100									Plant Services
6900	0000									Depreciation (Unallocated)
9425									16,613	Accumulated Depreciation - Land Improvements
9435									1,516,089	Accumulated Depreciation - Buildings
9445									485,808	Accumulated Depreciation - Equipment
TOTALS				2,018,510	2,018,510	2,018,510	2,018,510	2,018,510	2,018,510	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100									Debt Service, Insurance
7434	9100			206,556		206,556				Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9330										Prepaid Expense
9490									256,591	Deferred Outflows of Resources
9661						50,035				General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS				206,556	50,035	256,591	256,591	256,591	256,591	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
9110		0		-	-			-	-	Cash in County Treasury
9111		0		-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0		-	-			-	-	Cash in Banks
9130		0		-	-			-	-	Revolving Cash Account
9135		0		-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0		-	-			-	-	Cash Collections Awaiting Deposit
9150		0		-	-			-	-	Investments
9200		0		-	-			-	-	Accounts Receivable
9310		0		-	-			-	-	Due from Other Funds
9320		0		-	-			-	-	Stores
9330		0		-	-			-	-	Prepaid Expenditures (Expenses)
9340		0		-	-			-	-	Other Current Assets
9410		0		-	-			-	-	Land
9420		0		-	-			-	-	Land Improvements
9425		0		-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0		-	-			-	-	Buildings
9435		0		-	-			-	-	Accumulated Depreciation-Buildings
9440		0		-	-			-	-	Equipment
9445		0		-	-			-	-	Accumulated Depreciation-Equipment
9450		0		-	-			-	-	Work in Progress
9490										Deferred Outflows of Resources - pensions only
9490										Deferred Outflows of Resources - OPEB only
9490										Deferred Outflows of Resources - other
9500		0		-	-			-	-	Accounts Payable
9610		0		-	-			-	-	Due to Other Funds
9650		0		-	-			-	-	Unearned Revenue
9663		0		-	-			-	-	Net Pension Liability (Asset)
9664		0		-	-			-	-	Total/Net OPEB Liability
9665		0		-	-			-	-	Compensated Absences Payable
9666		0		-	-			-	-	COPs Payable
9667		0		-	-			-	-	Capital Leases Payable
9668		0		-	-			-	-	Lease Revenue Bonds Payable
9669		0		-	-			-	-	Other General Long-Term Debt
9690										Deferred Inflows of Resources - pensions only
9690										Deferred Inflows of Resources - OPEB only
9690										Deferred Inflows of Resources - other
979Z										Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	0

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	0

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000									Enterprise Activities
n/a	9200									Transfers Between Agencies
7619	9300		0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)									Sale of Equipment and Supplies (General Revenues)
8639	(0000-1999)									Sale of Equipment and Supplies (Program Revenues)
8639	(2000-9999)									All Other Sales (General Revenues)
8660	(0000-1999)									All Other Sales (Program Revenues)
8660	(2000-9999)									Interest (General Revenues)
8662	(0000-1999)									Interest (Program Revenues)
8662	(2000-9999)									Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8669	(0000-1999)									Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8669	(2000-9999)									Fees and Contracts (General Revenues)
8699	(0000-1999)									Fees and Contracts (Program Revenues)
8699	(2000-9999)									Other Local Revenue (General Revenues)
8799	(0000-1999)									Other Local Revenue (Program Revenues)
8799	(2000-9999)									Other Transfers In from All Others (General Revenues)
8919										Other Transfers In from All Others (Program Revenues)
8965										Interfund Transfers, Other Authorized Transfers In
979Z										Transfers From Funds of Lapsed/Reorganized Districts
TOTALS										Fund Balance/Net Position

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)										
7299	9200		-		-			-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0	-		-			-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)		-		-			-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)		-		-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		1,354,226	-		-			-	-	
Proprietary Funds:										
Enterprise Funds (Funds 61-65)										
7299	9200							-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	1,488,726						-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)							-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)							-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		134,500						-	-	
Proprietary Funds:										
Internal Service Funds (Funds 66-70)										
7299	9200							-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0						-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)							-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)							-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0						-	-	
Fiduciary Funds (Funds 71-95)										
7299	9200							-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0						-	-	Other Transfers In from All Others
8799								-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0						-	-	
TOTALS			0	0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		567,935	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		478,859	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		68,049					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		157,125					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	0	134,500	-	-	134,500	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		1,354,226	-	134,500	-	-	-	134,500	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7619	9300	1,488,726	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		134,500	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			134,500	134,500	0	0	134,500	134,500	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		567,935	-	410,810	-	-	-	410,810	Due From Other Funds
9610		478,859	410,810	-	-	410,810	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		88,049	-	-	-	-	-	-	Due From Other Funds
9610		157,125	-	-	-	-	-	-	Due To Other Funds
Internal Service Funds (Funds 66-70)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			410,810	410,810	0	0	410,810	410,810	

Entry CE021 Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability, and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				730,538				Instruction
n/a	2100				6,046				Instructional Supervision and Administration
n/a	2420				3,914				Instructional Library, Media and Technology
n/a	2700				46,759				School Site Administration
n/a	3600				22,372				Home-to-School Transportation
n/a	3700				18,216				Food Services
n/a	3900				35,259				All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000				13,813				Community Services
n/a	6000				30,047				Enterprise Activities
n/a	7200				10,880				All Other General Administration
n/a	7700				42,917				Centralized Data Processing
n/a	8100								Plant Services
9490								401,076	Deferred Outflows of Resources - OPEB only
9664								559,685	Total/Net OPEB Liability
9690								-	Deferred Inflows of Resources - OPEB only
TOTALS					960,761		960,761	960,761	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					179,183			Instruction
n/a	2100							179,183	Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200				73,979			73,979	All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8700								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					179,183	73,979		105,204	Other General Long-Term Debt
TOTALS					253,162	253,162	179,183	179,183	

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					5,193,360		5,193,360		Instruction
n/a	2100					70,733		70,733		Instructional Supervision and Administration
n/a	2420					11,672		11,672		Instructional Library, Media and Technology
n/a	2700					476,247		476,247		School Site Administration
n/a	3600					208,736		208,736		Home-to-School Transportation
n/a	3700					159,848		159,848		Food Services
n/a	3900					376,972		376,972		All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000					115,730		115,730		Community Services
n/a	6000									Enterprise Activities
n/a	7200					412,914		412,914		All Other General Administration
n/a	7700					81,517		81,517		Centralized Data Processing
n/a	8100					380,833		380,833		Plant Services
9490						4,691,020		4,691,020		Deferred Outflows of Resources - pensions only
9663							6,472,202	6,472,202		Net Pension Liability (Asset)
9690							5,707,380	5,707,380		Deferred Inflows of Resources - pensions only
TOTALS						12,179,582	12,179,582	12,179,582	12,179,582	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	3,231,170			3,231,170					Instruction
3100-3299	2100	44,008			44,008					Instructional Supervision and Administration
3100-3299	2420	7,262			7,262					Instructional Library, Media and Technology
3100-3299	2700	296,308			296,308					School Site Administration
3100-3299	3600	129,870			129,870					Home-to-School Transportation
3100-3299	3700	99,453			99,453					Food Services
3100-3299	3900	234,542			234,542					All Other Pupil Services
3100-3299	4000	0								Ancillary Services
3100-3299	5000	72,004			72,004					Community Services
3100-3299	6000	0								Enterprise Activities
3100-3299	7200	256,904			256,904					All Other General Administration
3100-3299	7700	50,718			50,718					Centralized Data Processing
3100-3299	8100	236,944			236,944					Plant Services
9490					4,659,183			4,659,183		Deferred Outflows of Resources - pensions only
TOTALS		4,659,183			4,659,183			4,659,183	4,659,183	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit		
n/a	1000									483,134	Instruction
n/a	2100									6,580	Instructional Supervision and Administration
n/a	2420									1,086	Instructional Library, Media and Technology
n/a	2700									44,305	School Site Administration
n/a	3600									19,419	Home-to-School Transportation
n/a	3700									14,870	Food Services
n/a	3900									35,069	All Other Pupil Services
n/a	4000									-	Ancillary Services
n/a	5000									10,766	Community Services
n/a	6000									-	Enterprise Activities
n/a	7200									38,413	All Other General Administration
n/a	7700									7,583	Centralized Data Processing
n/a	8100									35,429	Plant Services
8590	(2000-9999)					696,654			696,654	-	All Other State Revenue (Program Revenues)
TOTALS						696,654			696,654	696,654	

Entry CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	843,350	-	843,350	-	420,577	-	-	422,773	Instruction
3700-3799	2100	4,453	-	4,453	-	2,226	-	-	2,227	Instructional Supervision and Administration
3700-3799	2420	1,630	-	1,630	-	815	-	-	815	Instructional Library, Media and Technology
3700-3799	2700	37,570	-	37,570	-	18,785	-	-	18,785	School Site Administration
3700-3799	3600	17,518	-	17,518	-	9,675	-	-	7,843	Home-to-School Transportation
3700-3799	3700	12,430	-	12,430	-	6,215	-	-	6,215	Food Services
3700-3799	3900	30,416	-	30,416	-	15,389	-	-	15,027	All Other Pupil Services
3700-3799	4000	0	-	-	-	-	-	-	-	Ancillary Services
3700-3799	5000	7,905	-	7,905	-	3,953	-	-	3,952	Community Services
3700-3799	6000	0	-	-	-	-	-	-	-	Enterprise Activities
3700-3799	7200	29,268	-	29,268	-	14,634	-	-	14,634	All Other General Administration
3700-3799	7700	6,338	-	6,338	-	3,169	-	-	3,169	Centralized Data Processing
3700-3799	8100	36,625	-	36,625	-	18,313	-	-	18,312	Plant Services
9490								513,752	-	Deferred Outflows of Resources - OPEB only
TOTALS		1,027,503	1,027,503	1,027,503	1,027,503	513,751	513,751	513,752	513,752	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	2,600,683		Land
9420	927,614		Land Improvements
9425		725,762	Accumulated Depreciation - Land Improvements
9430	50,361,175		Buildings
9435		16,775,314	Accumulated Depreciation - Buildings
9440	7,762,149		Equipment
9445		4,948,633	Accumulated Depreciation - Equipment
9450	1,012,935		Work In Progress
9490	9,686,177		Deferred Outflows of Resources - pensions only
9490	401,076		Deferred Outflows of Resources - OPEB only
9490	4,651,798		Deferred Outflows of Resources - other
9661		48,852,658	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		50,890,940	Net Pension Liability (Asset)
9664		13,407,704	Total/Net OPEB Liability
9665		347,583	Compensated Absences Payable
9666			COPs Payable
9667		64,198	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		585,454	Other General Long-Term Debt
9690		1,817,402	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other
979Z	61,012,041	-	Fund Balance/Net Position
Total	138,415,648	138,415,648	

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	5,808.52
Total, Instruction (Functions 1000-1999)						<u>5,808.52</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						<u>0.00</u>
13	5310	0	0000	3700	6400	51,672.68
13	5320	0	0000	3700	6400	3,083.11
Total, Food Services (Function 3700)						<u>54,755.79</u>
Total, Ancillary Services (Functions 4000-4999)						<u>0.00</u>
12	9010	0	8500	5000	6400	39,999.33
Total, Community Services (Functions 5000-5999)						<u>39,999.33</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						<u>0.00</u>
01	8150	0	0000	8100	6400	29,092.46
Total, Plant Services (Functions 8000-8999 except 8500)						<u>29,092.46</u>
01	6230	0	0000	8500	6200	87,065.00
21	9010	0	0000	8500	2400	5,142.88
21	9010	0	0000	8500	3202	798.74
21	9010	0	0000	8500	3302	383.40
21	9010	0	0000	8500	3402	1,375.91
21	9010	0	0000	8500	3502	2.55
21	9010	0	0000	8500	3602	87.44
21	9010	0	0000	8500	3752	91.72
21	9010	0	0000	8500	4300	430.27

Lakeside Union Elementary
 San Diego County

Unaudited Actuals
 2017-18 Unaudited Actuals
 Conversion from Governmental Funds to Governmental Activities
 Conversion Entry - CE001 Data by Function

37 68189 000000C
 Report ENTRY

By Function						
<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
21	9010	0	0000	8500	5800	101,700.00
25	9010	0	0000	8500	6200	<u>7,850.00</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>204,927.91</u>
						<u>334,584.01</u>

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
21	9010	0	0000	8500	2400	<u>5,142.88</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>5,142.88</u>
21	9010	0	0000	8500	3202	798.74
21	9010	0	0000	8500	3302	383.40
21	9010	0	0000	8500	3402	1,375.91
21	9010	0	0000	8500	3502	2.55
21	9010	0	0000	8500	3602	87.44
21	9010	0	0000	8500	3752	<u>91.72</u>
Total, Employee Benefits (Objects 3000-3999)						<u>2,739.76</u>
21	9010	0	0000	8500	4300	<u>430.27</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>430.27</u>
Total, Noncapitalized Equipment (Object 4400)						<u>0.00</u>
21	9010	0	0000	8500	5800	<u>101,700.00</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>101,700.00</u>
Total, Land (Object 6100)						<u>0.00</u>
Total, Land Improvements (Object 6170)						<u>0.00</u>
01	6230	0	0000	8500	6200	87,065.00
25	9010	0	0000	8500	6200	<u>7,850.00</u>
Total, Buildings and Improvement of Buildings (Object 6200)						<u>94,915.00</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000	0	1110	1000	6400	5,808.52
01	8150	0	0000	8100	6400	29,092.46
12	9010	0	8500	5000	6400	39,999.33
13	5310	0	0000	3700	6400	51,672.68
13	5320	0	0000	3700	6400	<u>3,083.11</u>
Total, Equipment (Object 6400)						<u>129,656.10</u>
Total, Equipment Replacement (Object 6500)						<u>0.00</u>
						<u>334,584.01</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	All Other General Administration			
		7200	109,583	
	Buildings	9430	87,065	
	Equipment	9440	123,847	
	Work In Progress	9450	13,659	
	Instruction	1000		5,379
	Food Services	3700		54,756
	Community Services	5000		39,999
	Plant Services	8100		29,092
	Facilities Acquisition and Construction	8500		204,928
		Total	334,154	334,154

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable			
	9661		1,864,000	
	Debt Service-Principal	9101		1,864,000
		Total	1,864,000	1,864,000

Entry #		Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods				
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
	Fund Balance/Net Position	979Z		420,816	
	Debt Service - Interest		9702		420,816
			Total	420,816	420,816

Entry #		Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress				
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
	Buildings	9430		1,012,935	
	Work in Progress	9450			1,012,935
			Total	1,012,935	1,012,935

Entry #		Object	Function	Debit	Credit
CE012	Depreciation				
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
	Instruction		1000	1,557,388	
	Instructional Library, Media and Technology		2420	4,120	
	School Site Administration		2700	17,009	
	Home-to-School Transportation		3600	12,921	
	Food Services		3700	15,591	
	All Other Pupil Services		3900	205,682	
	Community Services		5000	3,741	
	All Other General Administration		7200	80,606	
	Centralized Data Processing		7700	30,758	
	Plant Services		8100	90,694	
	Accumulated Depreciation - Land Improvements	9425			16,613
	Accumulated Depreciation - Buildings	9435			1,516,089
	Accumulated Depreciation - Equipment	9445			485,808
			Total	2,018,510	2,018,510

Entry #		Object	Function	Debit	Credit
CE013	Amortization				
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
	Debt Service - Interest		9102	206,556	
	General Obligation Bonds Payable	9661		50,035	
	Deferred Outflows of Resources	9490			256,591
			Total	256,591	256,591

Entry #		Object	Function	Debit	Credit
CE020	Elimination of Internal Balances				
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		410,810	
	Due From Other Funds	9310			410,810
			Total	410,810	410,810

Entry #		Object	Function	Debit	Credit
CE021	Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense				
	To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.				
	Instruction		1000	730,538	
	Instructional Supervision and Administration		2100	6,046	
	Instructional Library, Media and Technology		2420	3,914	
	School Site Administration		2700	46,759	
	Home-to-School Transportation		3600	22,372	
	Food Services		3700	18,216	
	All Other Pupil Services		3900	35,259	
	Community Services		5000	13,813	
	All Other General Administration		7200	30,047	
	Centralized Data Processing		7700	10,880	
	Plant Services		8100	42,917	
	Deferred Outflows of Resources - OPEB only	9490			401,076
	Total/Net OPEB Liability	9664			559,685
			Total	960,761	960,761

Entry #		Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources				
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
	All Other General Administration		7200	73,979	
	Other General Long-Term Debt	9669		105,204	
	Instruction		1000		179,183
			Total	179,183	179,183

Entry #		Object	Function	Debit	Credit
CE023	Employer's Net Pension Liability and Pension Expense				
	To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.				
	Instruction		1000	5,193,360	
	Instructional Supervision and Administration		2100	70,733	
	Instructional Library, Media and Technology		2420	11,672	
	School Site Administration		2700	476,247	
	Home-to-School Transportation		3600	208,736	
	Food Services		3700	159,848	
	All Other Pupil Services		3900	376,972	
	Community Services		5000	115,730	
	All Other General Administration		7200	412,914	
	Centralized Data Processing		7700	81,517	
	Plant Services		8100	380,833	
	Deferred Outflows of Resources - pensions only	9490		4,691,020	
	Net Pension Liability (Asset)	9663			6,472,202
	Deferred Inflows of Resources - pensions only	9690			5,707,380
	Total			12,179,582	12,179,582

Entry #		Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date				
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.				
	Deferred Outflows of Resources - pensions only	9490		4,659,183	
	Instruction		1000		3,231,170
	Instructional Supervision and Administration		2100		44,008
	Instructional Library, Media and Technology		2420		7,262
	School Site Administration		2700		296,308
	Home-to-School Transportation		3600		129,870
	Food Services		3700		99,453
	All Other Pupil Services		3900		234,542
	Community Services		5000		72,004
	All Other General Administration		7200		256,904
	Centralized Data Processing		7700		50,718
	Plant Services		8100		236,944
	Total			4,659,183	4,659,183

Entry #		Object	Function	Debit	Credit
CE026	State's Share of Pension Expense - Special Funding Situation				
	To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
	All Other State Revenue (Program Revenues)	8590	(2000-9999)	696,654	
	Instruction		1000		483,134
	Instructional Supervision and Administration		2100		6,580
	Instructional Library, Media and Technology		2420		1,086
	School Site Administration		2700		44,305
	Home-to-School Transportation		3600		19,419
	Food Services		3700		14,870
	All Other Pupil Services		3900		35,069
	Community Services		5000		10,766
	All Other General Administration		7200		38,413
	Centralized Data Processing		7700		7,583
	Plant Services		8100		35,429
			Total	696,654	696,654

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		513,752	
	Instruction		1000		422,773
	Instructional Supervision and Administration		2100		2,227
	Instructional Library, Media and Technology		2420		815
	School Site Administration		2700		18,785
	Home-to-School Transportation		3600		7,843
	Food Services		3700		6,215
	All Other Pupil Services		3900		15,027
	Community Services		5000		3,952
	All Other General Administration		7200		14,634
	Centralized Data Processing		7700		3,169
	Plant Services		8100		18,312
			Total	513,752	513,752