

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: Sept. 12, 2019

Agenda Item:

2018-19 Unaudited Actuals Report

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

The financial results for the fiscal year ending June 30, 2019 are summarized in the 2018-19 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, 2019.

Fiscal Impact (Cost):

The District completed the 2018-19 fiscal year with an Unrestricted General Fund balance of \$10,335,105, a Restricted General Fund balance of \$887,570, and a combined General Fund balance of \$11,222,675. Reserves as a percentage of both Unrestricted and Restricted expenditures are 14.84%.

Funding Source:

Click here to enter text.

Recommended Action:

- | | |
|--|---|
| <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 | |

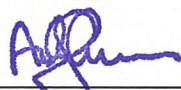
Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Erin Garcia, Assistant Superintendent



Dr. Andy Johnsen, Superintendent

Approved by the Governing Board

9/12/19

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: 9/12/19

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Roxanna Travers

Miranda Durning

Name

Name

Accounting and Data Support Specialist

Director of Finance

Title

Title

858-292-3643

619-390-2604

Telephone

Telephone

roxanna.travers@sdcoe.net

mdurning@lsusd.net

E-mail Address

E-mail Address

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)	65.59%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$35,745,308.42
	Appropriations Subject to Limit	\$35,745,308.42
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	7.02%

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Roxanna Travers
Name
Accounting and Data Support Specialist
Title
858-292-3643
Telephone
roxanna.travers@sdcoe.net
E-mail Address

For School District:

Miranda Durning
Name
Director of Finance
Title
619-390-2604
Telephone
mdurning@lsusd.net
E-mail Address

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	43,621,051.91	330,467.00	43,951,518.91	44,364,703.00	329,578.00	44,694,281.00	1.7%
2) Federal Revenue		8100-8299	444,254.15	2,379,788.15	2,824,042.30	120,000.00	2,471,094.13	2,591,094.13	-8.2%
3) Other State Revenue		8300-8599	2,063,674.98	6,009,510.18	8,073,185.16	994,684.00	4,156,119.00	5,150,803.00	-36.2%
4) Other Local Revenue		8600-8799	2,014,125.49	3,546,779.61	5,560,905.10	1,509,113.17	3,420,617.06	4,929,730.23	-11.4%
5) TOTAL REVENUES			48,143,106.53	12,266,544.94	60,409,651.47	46,988,500.17	10,377,408.19	57,365,908.36	-5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,559,465.42	5,062,412.80	24,621,878.22	19,778,301.51	5,081,316.88	24,859,618.39	1.0%
2) Classified Salaries		2000-2999	4,892,269.98	3,142,995.66	8,035,265.64	4,985,811.20	3,402,104.72	8,387,915.92	4.4%
3) Employee Benefits		3000-3999	10,632,190.22	7,944,238.69	18,576,428.91	11,459,241.01	6,234,911.37	17,694,152.38	-4.7%
4) Books and Supplies		4000-4999	908,824.04	922,509.14	1,831,333.18	1,551,869.17	901,452.61	2,453,321.78	34.0%
5) Services and Other Operating Expenditures		5000-5999	3,759,300.90	1,758,720.28	5,518,021.18	3,770,884.00	2,189,880.85	5,960,764.85	8.0%
6) Capital Outlay		6000-6999	340,921.64	8,265.00	349,186.64	80,000.00	0.00	80,000.00	-77.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,979.00	0.00	27,979.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,208,682.16)	1,059,418.57	(149,263.59)	(1,128,945.64)	994,919.23	(134,026.41)	-10.2%
9) TOTAL EXPENDITURES			38,912,269.04	19,898,560.14	58,810,829.18	40,497,161.25	18,804,585.66	59,301,746.91	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,230,837.49	(7,632,015.20)	1,598,822.29	6,491,338.92	(8,427,177.47)	(1,935,838.55)	-221.1%
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	6,962.15	0.00	6,962.15	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,879,091.97)	7,879,091.97	0.00	(7,841,364.65)	7,841,364.65	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,886,054.12)	7,879,091.97	(6,962.15)	(7,841,364.65)	7,841,364.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,344,783.37	247,076.77	1,591,860.14	(1,350,025.73)	(585,812.82)	(1,935,838.55)	-221.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
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)			8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
2) Ending Balance, June 30 (E + F1e)			10,335,104.85	887,570.42	11,222,675.27	8,985,079.12	301,757.60	9,286,836.72	-17.2%
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	14,199.70	0.00	14,199.70	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	887,570.52	887,570.52	0.00	360,051.94	360,051.94	-59.4%
c) Committed									
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	1,510,921.80	0.00	1,510,921.80	307,311.00	0.00	307,311.00	-79.7%
Deferred Maintenance	0000	9780	162,321.00						
2019 Retirement Incentive	0000	9780	537,426.00						
Site & Department Carryover	0000	9780	811,174.80						
Deferred Maintenance	0000	9780				307,311.00		307,311.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,764,325.00	0.00	1,764,325.00	1,779,052.00	0.00	1,779,052.00	0.8%
Unassigned/Unappropriated Amount		9790	6,960,658.35	(0.10)	6,960,658.25	6,813,716.12	(58,294.34)	6,755,421.78	-2.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,605,868.35	(614,598.11)	9,991,270.24				
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	522,103.24	2,344,882.72	2,866,985.96				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	389,211.47	0.01	389,211.48				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	14,199.70	0.00	14,199.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			11,616,382.76	1,730,284.62	13,346,667.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,091,781.48	757,643.49	1,849,424.97				
2) Due to Grantor Governments		9590	184,214.00	0.00	184,214.00				
3) Due to Other Funds		9610	5,282.43	26,030.25	31,312.68				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	59,040.47	59,040.47				
6) TOTAL LIABILITIES			1,281,277.91	842,714.21	2,123,992.12				
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)	2018-19 Unaudited Actuals		2019-20 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	10,335,104.85	887,570.41			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	11,222,675.26				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	26,227,802.00	0.00	26,227,802.00	27,532,320.00	0.00	27,532,320.00	5.0%
Education Protection Account State Aid - Current Year		8012	7,635,516.00	0.00	7,635,516.00	7,049,983.00	0.00	7,049,983.00	-7.7%
State Aid - Prior Years		8019	1,735.00	0.00	1,735.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	61,439.14	0.00	61,439.14	61,439.00	0.00	61,439.00	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	9,320,979.06	0.00	9,320,979.06	9,330,024.00	0.00	9,330,024.00	0.1%
Unsecured Roll Taxes		8042	292,913.89	0.00	292,913.89	289,945.00	0.00	289,945.00	-1.0%
Prior Years' Taxes		8043	(4,413.50)	0.00	(4,413.50)	(2,056.00)	0.00	(2,056.00)	-53.4%
Supplemental Taxes		8044	667,049.28	0.00	667,049.28	679,779.00	0.00	679,779.00	1.9%
Education Revenue Augmentation Fund (ERAF)		8045	(4,995.00)	0.00	(4,995.00)	(34,455.00)	0.00	(34,455.00)	589.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	263,029.04	0.00	263,029.04	234,368.00	0.00	234,368.00	-10.9%
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			44,461,054.91	0.00	44,461,054.91	45,141,347.00	0.00	45,141,347.00	1.5%
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	(840,003.00)	0.00	(840,003.00)	(776,644.00)	0.00	(776,644.00)	-7.5%
Property Taxes Transfers		8097	0.00	330,467.00	330,467.00	0.00	329,578.00	329,578.00	-0.3%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			43,621,051.91	330,467.00	43,951,518.91	44,364,703.00	329,578.00	44,694,281.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	444,254.15	0.00	444,254.15	120,000.00	0.00	120,000.00	-73.0%
Special Education Entitlement		8181	0.00	1,280,673.00	1,280,673.00	0.00	1,280,673.00	1,280,673.00	0.0%
Special Education Discretionary Grants		8182	0.00	158,125.00	158,125.00	0.00	163,151.00	163,151.00	3.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		639,898.30	639,898.30		644,750.13	644,750.13	0.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		114,542.00	114,542.00		108,815.00	108,815.00	-5.0%
Title III, Part A, Immigrant Student Program	4201	8290		5,409.00	5,409.00		5,139.00	5,139.00	-5.0%

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Title III, Part A, English Learner Program	4203	8290		38,562.00	38,562.00			36,634.00	-5.0%
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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		27,334.26	27,334.26			166,932.00	510.7%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	115,244.59	115,244.59	0.00	65,000.00	65,000.00	-43.6%
TOTAL, FEDERAL REVENUE			444,254.15	2,379,788.15	2,824,042.30	120,000.00	2,471,094.13	2,591,094.13	-8.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			665,000.00	New
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	763,531.00	763,531.00	0.00	741,301.00	741,301.00	-2.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,068,406.00	0.00	1,068,406.00	156,752.00	0.00	156,752.00	-85.3%
Lottery - Unrestricted and Instructional Materials		8560	885,540.66	362,236.18	1,248,776.84	766,776.00	269,134.00	1,035,912.00	-17.0%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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%
All Other State Revenue	All Other	8590	108,728.32	4,883,743.00	4,992,471.32	71,154.00	2,480,684.00	2,551,838.00	-48.9%
TOTAL, OTHER STATE REVENUE			2,063,674.98	6,009,510.18	8,073,185.16	994,684.00	4,156,119.00	5,150,803.00	-36.2%

Description	2018-19 Unaudited Actuals		2019-20 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	222,677.76	222,677.76		0.00	192,555.00	-13.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00		0.00	0.00	0.0%
Leases and Rentals		8650	28,900.00	0.00	28,900.00		15,000.00	15,000.00	-48.1%
Interest		8660	238,091.49	0.00	238,091.49		152,000.00	152,000.00	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	46,890.00	0.00	46,890.00		45,000.00	45,000.00	-4.0%
Interagency Services		8677	495,852.24	553,703.27	1,049,555.51		446,904.00	537,280.06	-6.2%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,170,875.14	276,949.58	1,447,824.72	850,209.17	94,000.00	944,209.17	-34.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	33,516.62	0.00	33,516.62	0.00	0.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,493,449.00	2,493,449.00		2,596,782.00	2,596,782.00	4.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	2,014,125.49	3,546,779.61	5,560,905.10	1,509,113.17	3,420,617.06	4,929,730.23	-11.4%
TOTAL, OTHER LOCAL REVENUE			48,143,106.53	12,266,544.94	60,409,651.47	46,988,500.17	10,377,408.19	57,365,908.36	-5.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,232,125.17	4,898,026.51	21,130,151.68	16,456,273.05	4,919,410.05	21,375,683.10	1.2%
Certificated Pupil Support Salaries		1200	1,272,843.77	113,344.34	1,386,188.11	1,262,661.18	123,242.12	1,385,903.30	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,054,496.48	51,041.95	2,105,538.43	2,059,367.28	38,664.71	2,098,031.99	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,559,465.42	5,062,412.80	24,621,878.22	19,778,301.51	5,081,316.88	24,859,618.39	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	102,216.76	1,826,289.53	1,928,506.29	85,653.30	1,985,509.45	2,071,162.75	7.4%
Classified Support Salaries		2200	1,872,642.33	735,333.57	2,607,975.90	1,945,523.18	762,407.61	2,707,930.79	3.8%
Classified Supervisors' and Administrators' Salaries		2300	648,486.01	104,443.23	752,929.24	614,740.55	87,464.85	702,205.40	-6.7%
Clerical, Technical and Office Salaries		2400	1,651,654.88	101,380.48	1,753,035.36	1,756,890.93	98,013.38	1,854,904.31	5.8%
Other Classified Salaries		2900	617,270.00	375,548.85	992,818.85	583,003.24	468,709.43	1,051,712.67	5.9%
TOTAL, CLASSIFIED SALARIES			4,892,269.98	3,142,995.66	8,035,265.64	4,985,811.20	3,402,104.72	8,387,915.92	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,157,378.75	4,370,354.42	7,527,733.17	3,291,508.13	3,025,302.55	6,316,810.68	-16.1%
PERS		3201-3202	812,242.79	1,089,866.27	1,902,109.06	906,088.63	609,759.27	1,515,847.90	-20.3%
OASDI/Medicare/Alternative		3301-3302	660,562.40	315,677.38	976,239.78	698,522.34	350,889.49	1,049,411.83	7.5%
Health and Welfare Benefits		3401-3402	4,862,997.85	1,899,675.74	6,762,673.59	5,019,252.67	2,000,296.91	7,019,549.58	3.8%
Unemployment Insurance		3501-3502	12,327.88	4,090.43	16,418.31	12,442.95	4,258.57	16,701.52	1.7%
Workers' Compensation		3601-3602	349,599.30	118,875.21	468,474.51	329,554.93	111,298.86	440,853.79	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	29.00	0.00	29.00	New
OPEB, Active Employees		3751-3752	434,948.02	143,222.79	578,170.81	355,740.97	130,838.72	486,579.69	-15.8%
Other Employee Benefits		3901-3902	342,133.23	2,476.45	344,609.68	846,101.39	2,267.00	848,368.39	146.2%
TOTAL, EMPLOYEE BENEFITS			10,632,190.22	7,944,238.69	18,576,428.91	11,459,241.01	6,234,911.37	17,694,152.38	-4.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	339,860.97	339,860.97	278,000.00	437,000.00	715,000.00	110.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	772,687.03	547,322.02	1,320,009.05	1,213,199.17	425,752.61	1,638,951.78	24.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	136,137.01	35,326.15	171,463.16	60,670.00	38,700.00	99,370.00	-42.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			908,824.04	922,509.14	1,831,333.18	1,551,869.17	901,452.61	2,453,321.78	34.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	193,833.94	193,833.94	0.00	480,445.63	480,445.63	147.9%
Travel and Conferences		5200	109,417.16	58,303.78	167,720.94	107,022.00	67,411.71	174,433.71	4.0%
Dues and Memberships		5300	25,358.34	4,887.75	30,246.09	28,100.00	5,700.00	33,800.00	11.7%
Insurance		5400 - 5450	288,317.48	0.00	288,317.48	337,947.00	0.00	337,947.00	17.2%
Operations and Housekeeping Services		5500	1,175,912.01	10,728.46	1,186,640.47	1,237,642.00	9,372.00	1,247,014.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	618,230.12	67,366.41	685,596.53	673,874.00	78,900.00	752,774.00	9.8%
Transfers of Direct Costs		5710	6,469.37	(6,469.37)	0.00	4,100.00	(4,100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(246,766.09)	(5,150.22)	(251,916.31)	(241,694.00)	(2,815.00)	(244,509.00)	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	1,542,122.81	1,418,677.90	2,960,800.71	1,371,594.00	1,537,128.51	2,908,722.51	-1.8%
Communications		5900	240,239.70	16,541.63	256,781.33	252,299.00	17,838.00	270,137.00	5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,759,300.90	1,758,720.28	5,518,021.18	3,770,884.00	2,189,880.85	5,960,764.85	8.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	78,617.00	0.00	78,617.00	50,000.00	0.00	50,000.00	-36.4%
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	0.00%
Equipment		6400	262,304.64	8,265.00	270,569.64	30,000.00	0.00	30,000.00	-88.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, CAPITAL OUTLAY			340,921.64	8,265.00	349,186.64	80,000.00	0.00	80,000.00	-77.1%
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	0.00%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	27,979.00	0.00	27,979.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,979.00	0.00	27,979.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,059,418.57)	1,059,418.57	0.00	(994,919.23)	994,919.23	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(149,263.59)	0.00	(149,263.59)	(134,026.41)	0.00	(134,026.41)	-10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,208,682.16)	1,059,418.57	(149,263.59)	(1,128,945.64)	994,919.23	(134,026.41)	-10.2%
TOTAL, EXPENDITURES			38,912,269.04	19,898,560.14	58,810,829.18	40,497,161.25	18,804,585.66	59,301,746.91	0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	6,962.15	0.00	6,962.15	0.00	0.00	0.00	-100.0%
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			6,962.15	0.00	6,962.15	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES									
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL USES									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,879,091.97)	7,879,091.97	0.00	(7,841,364.65)	7,841,364.65	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL CONTRIBUTIONS									
TOTAL, OTHER FINANCING SOURCES/USES			(7,886,054.12)	7,879,091.97	(6,962.15)	(7,841,364.65)	7,841,364.65	0.00	-100.00%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	43,621,051.91	330,467.00	43,951,518.91	44,364,703.00	329,578.00	44,694,281.00	1.7%
2) Federal Revenue		8100-8299	444,254.15	2,379,788.15	2,824,042.30	120,000.00	2,471,094.13	2,591,094.13	-8.2%
3) Other State Revenue		8300-8599	2,063,674.98	6,009,510.18	8,073,185.16	994,684.00	4,156,119.00	5,150,803.00	-36.2%
4) Other Local Revenue		8600-8799	2,014,125.49	3,546,779.61	5,560,905.10	1,509,113.17	3,420,617.06	4,929,730.23	-11.4%
5) TOTAL_REVENUES			48,143,106.53	12,266,544.94	60,409,651.47	46,988,500.17	10,377,408.19	57,365,908.36	-5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,419,198.44	15,754,773.42	40,173,971.86	25,289,741.83	15,192,234.60	40,481,976.43	0.8%
2) Instruction - Related Services	2000-2999		4,259,751.96	616,828.98	4,876,580.94	4,372,053.12	441,629.77	4,813,682.89	-1.3%
3) Pupil Services	3000-3999		4,237,500.34	527,247.01	4,764,747.35	4,273,559.19	329,698.82	4,603,258.01	-3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		12,616.40	60,961.61	73,578.01	3,099.00	1,711.86	4,810.86	-93.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,343,962.07	1,205,482.57	4,549,444.64	4,162,014.37	1,055,502.36	5,217,516.73	14.7%
8) Plant Services	8000-8999		2,611,260.83	1,733,266.55	4,344,527.38	2,396,693.74	1,783,808.25	4,180,501.99	-3.8%
9) Other Outgo	9000-9999	Except 7600-7699	27,979.00	0.00	27,979.00	0.00	0.00	0.00	-100.0%
10) TOTAL_EXPENDITURES			38,912,269.04	19,898,560.14	58,810,829.18	40,497,161.25	18,804,585.66	59,301,746.91	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,230,837.49	(7,632,015.20)	1,598,822.29	6,491,338.92	(8,427,177.47)	(1,935,838.55)	-221.1%
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	6,962.15	0.00	6,962.15	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,879,091.97)	7,879,091.97	0.00	(7,841,364.65)	7,841,364.65	0.00	0.0%
4) TOTAL_OTHER_FINANCING_SOURCES/USES			(7,886,054.12)	7,879,091.97	(6,962.15)	(7,841,364.65)	7,841,364.65	0.00	-100.0%

General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,344,783.37	247,076.77	1,591,860.14	(1,350,025.73)	(585,812.82)	(1,935,838.55)	-221.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
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)			8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,990,321.48	640,493.65	9,630,815.13	10,335,104.85	887,570.42	11,222,675.27	16.5%
2) Ending Balance, June 30 (E + F1e)			10,335,104.85	887,570.42	11,222,675.27	8,985,079.12	301,757.60	9,286,836.72	-17.2%
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	14,199.70	0.00	14,199.70	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	887,570.52	887,570.52	0.00	360,051.94	360,051.94	-59.4%
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	1,510,921.80	0.00	1,510,921.80	307,311.00	0.00	307,311.00	-79.7%
Deferred Maintenance	0000	9780	162,321.00						
2019 Retirement Incentive	0000	9780	537,426.00						
Site & Department Carryover	0000	9780	811,174.80						
Deferred Maintenance	0000	9780				307,311.00		307,311.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,764,325.00	0.00	1,764,325.00	1,779,052.00	0.00	1,779,052.00	0.8%
Unassigned/Unappropriated Amount		9790	6,960,658.35	(0.10)	6,960,658.25	6,813,716.12	(58,294.34)	6,755,421.78	-2.9%

Resource	Description	2018-19		2019-20
		Unaudited Actuals	Budget	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01	0.01
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.01	0.01	0.01
4203	ESSA: Title III, English Learner Student Program	0.00	0.00	251.69
5640	Medi-Cal Billing Option	124,739.79		18,201.23
6300	Lottery: Instructional Materials	232,757.71		64,891.71
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	0.00	0.00	5,039.79
7311	Classified School Employee Professional Development Block Grant	25,774.65		14,866.65
7510	Low-Performing Students Block Grant	433,029.52		198,162.52
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.00	0.00	11,223.77
9010	Other Restricted Local	71,268.83		47,414.56
Total, Restricted Balance		887,570.52		360,051.94

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	260,017.00	268,721.00	3.3%
4) Other Local Revenue		8600-8799	2,179,593.89	2,157,725.00	-1.0%
5) TOTAL, REVENUES			2,439,610.89	2,426,446.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	121,343.30	123,564.26	1.8%
2) Classified Salaries		2000-2999	1,156,857.59	1,200,040.19	3.7%
3) Employee Benefits		3000-3999	467,693.91	519,837.84	11.1%
4) Books and Supplies		4000-4999	165,846.00	99,403.49	-40.1%
5) Services and Other Operating Expenditures		5000-5999	386,554.95	367,177.00	-5.0%
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	21,867.21	20,590.11	-5.8%
9) TOTAL, EXPENDITURES			2,320,162.96	2,330,612.89	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			119,447.93	95,833.11	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,447.93	95,833.11	-19.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,110,429.33	1,229,877.26	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,110,429.33	1,229,877.26	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,110,429.33	1,229,877.26	10.8%
2) Ending Balance, June 30 (E + F1e)			1,229,877.26	1,325,710.37	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,225,968.32	1,321,901.43	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,473,246.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	35,581.61		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,776.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,250.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	100.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,548,954.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	76,770.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	242,307.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			319,077.09		
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)			1,229,877.26		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	260,017.00	268,721.00	3.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			260,017.00	268,721.00	3.3%
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	28,464.29	15,000.00	-47.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,151,129.60	2,142,725.00	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,179,593.89	2,157,725.00	-1.0%
TOTAL, REVENUES			2,439,610.89	2,426,446.00	-0.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	121,343.30	123,564.26	1.8%
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			121,343.30	123,564.26	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	269,199.31	280,796.02	4.3%
Classified Support Salaries		2200	12,162.65	12,953.56	6.5%
Classified Supervisors' and Administrators' Salaries		2300	146,243.31	163,826.00	12.0%
Clerical, Technical and Office Salaries		2400	77,591.55	75,058.76	-3.3%
Other Classified Salaries		2900	651,660.77	667,405.85	2.4%
TOTAL, CLASSIFIED SALARIES			1,156,857.59	1,200,040.19	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,589.21	7,139.02	8.3%
PERS		3201-3202	133,216.00	161,086.34	20.9%
OASDI/Medicare/Alternative		3301-3302	93,925.11	98,642.43	5.0%
Health and Welfare Benefits		3401-3402	201,530.18	212,140.15	5.3%
Unemployment Insurance		3501-3502	626.36	665.32	6.2%
Workers' Compensation		3601-3602	18,599.90	17,338.58	-6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,207.15	22,826.00	72.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			467,693.91	519,837.84	11.1%
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	153,664.27	92,153.49	-40.0%
Noncapitalized Equipment		4400	12,181.73	7,250.00	-40.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,846.00	99,403.49	-40.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,946.77	1,250.00	-57.6%
Dues and Memberships		5300	657.22	658.00	0.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,819.70	15,630.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,488.88	7,700.00	40.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	288,967.74	276,659.00	-4.3%
Professional/Consulting Services and Operating Expenditures		5800	73,627.05	65,260.00	-11.4%
Communications		5900	47.59	20.00	-58.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,554.95	367,177.00	-5.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,867.21	20,590.11	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,867.21	20,590.11	-5.8%
TOTAL, EXPENDITURES			2,320,162.96	2,330,612.89	0.5%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	260,017.00	268,721.00	3.3%
4) Other Local Revenue		8600-8799	2,179,593.89	2,157,725.00	-1.0%
5) TOTAL, REVENUES			2,439,610.89	2,426,446.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		532,886.79	546,495.32	2.6%
2) Instruction - Related Services	2000-2999		142,800.95	140,035.55	-1.9%
3) Pupil Services	3000-3999		14,256.22	5,000.00	-64.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,584,661.38	1,601,021.91	1.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		21,867.21	20,590.11	-5.8%
8) Plant Services	8000-8999		23,690.41	17,470.00	-26.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,320,162.96	2,330,612.89	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			119,447.93	95,833.11	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,447.93	95,833.11	-19.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,110,429.33	1,229,877.26	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,110,429.33	1,229,877.26	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,110,429.33	1,229,877.26	10.8%
2) Ending Balance, June 30 (E + F1e)			1,229,877.26	1,325,710.37	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,225,968.32	1,321,901.43	7.8%
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	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	6,993.06	6,993.06
9010	Other Restricted Local	1,218,975.26	1,314,908.37
Total, Restricted Balance		1,225,968.32	1,321,901.43

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,579,216.85	1,385,962.00	-12.2%
3) Other State Revenue		8300-8599	91,852.36	85,571.00	-6.8%
4) Other Local Revenue		8600-8799	456,772.08	378,900.00	-17.0%
5) TOTAL, REVENUES			2,127,841.29	1,850,433.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	834,529.93	819,951.93	-1.7%
3) Employee Benefits		3000-3999	378,780.41	374,828.47	-1.0%
4) Books and Supplies		4000-4999	1,128,759.31	970,050.00	-14.1%
5) Services and Other Operating Expenditures		5000-5999	12,811.94	13,291.00	3.7%
6) Capital Outlay		6000-6999	10,000.00	15,000.00	50.0%
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	127,396.38	113,436.30	-11.0%
9) TOTAL, EXPENDITURES			2,492,277.97	2,306,557.70	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(364,436.68)	(456,124.70)	25.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,962.15	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			6,962.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,474.53)	(456,124.70)	27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	979,574.03	622,099.50	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			979,574.03	622,099.50	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			979,574.03	622,099.50	-36.5%
2) Ending Balance, June 30 (E + F1e)			622,099.50	165,974.80	-73.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	106,113.25	0.00	-100.0%
Prepaid Items		9713	4,813.93	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			511,072.32	165,974.80	-67.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	429,134.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,896.92		
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	275,287.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,086.72		
6) Stores		9320	106,113.25		
7) Prepaid Expenditures		9330	4,813.93		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			846,433.00		
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	51,186.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	143,858.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	29,288.52		
6) TOTAL, LIABILITIES			224,333.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			622,099.50		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,579,216.85	1,385,962.00	-12.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,579,216.85	1,385,962.00	-12.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	91,852.36	85,571.00	-6.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,852.36	85,571.00	-6.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	418,707.96	368,900.00	-11.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,064.12	10,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			456,772.08	378,900.00	-17.0%
TOTAL, REVENUES			2,127,841.29	1,850,433.00	-13.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	614,217.11	591,803.43	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	168,386.36	174,896.50	3.9%
Clerical, Technical and Office Salaries		2400	48,718.46	48,252.00	-1.0%
Other Classified Salaries		2900	3,208.00	5,000.00	55.9%
TOTAL, CLASSIFIED SALARIES			834,529.93	819,951.93	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	117,602.80	133,496.28	13.5%
OASDI/Medicare/Alternative		3301-3302	62,216.70	62,785.27	0.9%
Health and Welfare Benefits		3401-3402	168,165.78	144,781.69	-13.9%
Unemployment Insurance		3501-3502	416.60	411.13	-1.3%
Workers' Compensation		3601-3602	12,207.98	10,796.10	-11.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	14,090.55	18,478.00	31.1%
Other Employee Benefits		3901-3902	4,080.00	4,080.00	0.0%
TOTAL, EMPLOYEE BENEFITS			378,780.41	374,828.47	-1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,660.85	87,750.00	8.8%
Noncapitalized Equipment		4400	23,041.26	28,800.00	25.0%
Food		4700	1,025,057.20	853,500.00	-16.7%
TOTAL, BOOKS AND SUPPLIES			1,128,759.31	970,050.00	-14.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,685.21	5,600.00	-35.5%
Dues and Memberships		5300	914.00	1,000.00	9.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,318.97	1,493.00	-87.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,847.35	15,250.00	72.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,600.10)	(34,175.00)	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	24,842.31	22,000.00	-11.4%
Communications		5900	1,804.20	2,123.00	17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,811.94	13,291.00	3.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	15,000.00	50.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	15,000.00	50.0%
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	127,396.38	113,436.30	-11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,396.38	113,436.30	-11.0%
TOTAL, EXPENDITURES			2,492,277.97	2,306,557.70	-7.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	6,962.15	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,962.15	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)			6,962.15	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,579,216.85	1,385,962.00	-12.2%
3) Other State Revenue		8300-8599	91,852.36	85,571.00	-6.8%
4) Other Local Revenue		8600-8799	456,772.08	378,900.00	-17.0%
5) TOTAL, REVENUES			2,127,841.29	1,850,433.00	-13.0%
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		2,348,206.07	2,186,628.40	-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		127,396.38	113,436.30	-11.0%
8) Plant Services	8000-8999		16,675.52	6,493.00	-61.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,492,277.97	2,306,557.70	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(364,436.68)	(456,124.70)	25.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,962.15	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			6,962.15	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,474.53)	(456,124.70)	27.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	979,574.03	622,099.50	-36.5%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				979,574.03	622,099.50	-36.5%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				979,574.03	622,099.50	-36.5%
2) Ending Balance, June 30 (E + F1e)				622,099.50	165,974.80	-73.3%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	100.00	0.00	-100.0%
Stores			9712	106,113.25	0.00	-100.0%
Prepaid Items			9713	4,813.93	0.00	-100.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	511,072.32	165,974.80	-67.5%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	496,072.32	59,974.80
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	91,000.00
9010	Other Restricted Local	15,000.00	15,000.00
Total, Restricted Balance		511,072.32	165,974.80

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715.74	439.00	-38.7%
5) TOTAL, REVENUES			715.74	439.00	-38.7%
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)			715.74	439.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			715.74	439.00	-38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,894.70	32,610.44	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,894.70	32,610.44	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,894.70	32,610.44	2.2%
2) Ending Balance, June 30 (E + F1e)			32,610.44	33,049.44	1.3%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,610.44	33,049.44	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,257.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	352.93		
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			32,610.44		
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)			32,610.44		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	715.74	439.00	-38.7%
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			715.74	439.00	-38.7%
TOTAL, REVENUES			715.74	439.00	-38.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715.74	439.00	-38.7%
5) TOTAL, REVENUES			715.74	439.00	-38.7%
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)			715.74	439.00	-38.7%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			715.74	439.00	-38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,894.70	32,610.44	2.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,894.70	32,610.44	2.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,894.70	32,610.44	2.2%
2) Ending Balance, June 30 (E + F1e)					
			32,610.44	33,049.44	1.3%
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					
		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	32,610.44	33,049.44	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.22	3.00	-42.5%
5) TOTAL, REVENUES			5.22	3.00	-42.5%
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)			5.22	3.00	-42.5%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.22	3.00	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232.46	237.68	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232.46	237.68	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232.46	237.68	2.2%
2) Ending Balance, June 30 (E + F1e)			237.68	240.68	1.3%
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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	237.68	240.68	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	235.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2.58		
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			237.68		
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)			237.68		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5.22	3.00	-42.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.22	3.00	-42.5%
TOTAL, REVENUES			5.22	3.00	-42.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.22	3.00	-42.5%
5) TOTAL, REVENUES			5.22	3.00	-42.5%
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 7600-76999	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)			5.22	3.00	-42.5%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.22	3.00	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232.46	237.68	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232.46	237.68	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232.46	237.68	2.2%
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	237.68	240.68	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,292.13	793.00	-38.6%
5) TOTAL, REVENUES			1,292.13	793.00	-38.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,292.13	793.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,292.13	793.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,579.07	58,871.20	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,579.07	58,871.20	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,579.07	58,871.20	2.2%
2) Ending Balance, June 30 (E + F1e)			58,871.20	59,664.20	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,871.20	59,664.20	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,234.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	637.14		
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			58,871.20		
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)			58,871.20		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,292.13	793.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,292.13	793.00	-38.6%
TOTAL, REVENUES			1,292.13	793.00	-38.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,292.13	793.00	-38.6%
5) TOTAL, REVENUES			1,292.13	793.00	-38.6%
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)			1,292.13	793.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,292.13	793.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	57,579.07	58,871.20	2.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			57,579.07	58,871.20	2.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			57,579.07	58,871.20	2.2%
2) Ending Balance, June 30 (E + F1e)					
			58,871.20	59,664.20	1.3%
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					
		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	58,871.20	59,664.20	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,560.42	180,000.00	-21.9%
5) TOTAL, REVENUES			230,560.42	180,000.00	-21.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,487.32	5,563.20	1.4%
3) Employee Benefits		3000-3999	2,999.32	4,202.36	40.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	318,572.00	250,000.00	-21.5%
6) Capital Outlay		6000-6999	1,086,772.60	3,753,000.00	245.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,413,831.24	4,012,765.56	183.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,183,270.82)	(3,832,765.56)	223.9%
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	15,271,074.67	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,271,074.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,087,803.85	(3,832,765.56)	-127.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,931.63	14,686,735.48	2352.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,931.63	14,686,735.48	2352.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,931.63	14,686,735.48	2352.2%
2) Ending Balance, June 30 (E + F1e)			14,686,735.48	10,853,969.92	-26.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,686,735.48	10,853,969.92	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,539,894.67		
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	166,518.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,706,412.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,568.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	109.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,677.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,686,735.48		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	230,560.42	180,000.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,560.42	180,000.00	-21.9%
TOTAL, REVENUES			230,560.42	180,000.00	-21.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,487.32	5,563.20	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,487.32	5,563.20	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	991.16	1,153.42	16.4%
OASDI/Medicare/Alternative		3301-3302	408.42	425.59	4.2%
Health and Welfare Benefits		3401-3402	1,407.70	1,460.69	3.8%
Unemployment Insurance		3501-3502	2.76	2.78	0.7%
Workers' Compensation		3601-3602	80.12	72.88	-9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	109.16	1,087.00	895.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,999.32	4,202.36	40.1%
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%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	318,572.00	250,000.00	-21.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,572.00	250,000.00	-21.5%
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	121,772.60	3,558,000.00	2821.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	965,000.00	195,000.00	-79.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,086,772.60	3,753,000.00	245.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,413,831.24	4,012,765.56	183.8%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	14,999,999.67	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	271,075.00	0.00	-100.0%
(c) TOTAL, SOURCES			15,271,074.67	0.00	-100.0%
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)			15,271,074.67	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,560.42	180,000.00	-21.9%
5) TOTAL, REVENUES			230,560.42	180,000.00	-21.9%
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		1,153,759.24	4,012,765.56	247.8%
9) Other Outgo	9000-9999	Except 7600-7699	260,072.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,413,831.24	4,012,765.56	183.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,183,270.82)	(3,832,765.56)	223.9%
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	15,271,074.67	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,271,074.67	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,087,803.85	(3,832,765.56)	-127.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,931.63	14,686,735.48	2352.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,931.63	14,686,735.48	2352.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,931.63	14,686,735.48	2352.2%
2) Ending Balance, June 30 (E + F1e)			14,686,735.48	10,853,969.92	-26.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,686,735.48	10,853,969.92	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	14,686,735.48	10,853,969.92
Total, Restricted Balance		14,686,735.48	10,853,969.92

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	256,777.55	83,795.00	-67.4%
5) TOTAL, REVENUES			256,777.55	83,795.00	-67.4%
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	31,328.23	10,430.00	-66.7%
6) Capital Outlay		6000-6999	143,970.80	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			175,299.03	10,430.00	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,478.52	73,365.00	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,478.52	73,365.00	-10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,279.89	1,254,758.41	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,279.89	1,254,758.41	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,279.89	1,254,758.41	6.9%
2) Ending Balance, June 30 (E + F1e)			1,254,758.41	1,328,123.41	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,254,758.41	1,328,123.41	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,249,115.23		
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	12,566.85		
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			1,261,682.08		
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	6,923.67		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,923.67		
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)			1,254,758.41		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,988.69	16,295.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	230,788.86	67,500.00	-70.8%
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			256,777.55	83,795.00	-67.4%
TOTAL, REVENUES			256,777.55	83,795.00	-67.4%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,404.56	8,405.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,923.67	2,025.00	-70.8%
Professional/Consulting Services and Operating Expenditures		5800	16,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,328.23	10,430.00	-66.7%
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	143,970.80	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			143,970.80	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			175,299.03	10,430.00	-94.1%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	256,777.55	83,795.00	-67.4%
5) TOTAL, REVENUES			256,777.55	83,795.00	-67.4%
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		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		175,299.03	10,430.00	-94.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			175,299.03	10,430.00	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			81,478.52	73,365.00	-10.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,478.52	73,365.00	-10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,279.89	1,254,758.41	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,279.89	1,254,758.41	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,279.89	1,254,758.41	6.9%
2) Ending Balance, June 30 (E + F1e)			1,254,758.41	1,328,123.41	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,254,758.41	1,328,123.41	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	1,254,758.41	1,328,123.41
Total, Restricted Balance		1,254,758.41	1,328,123.41

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	367.79	226.00	-38.6%
5) TOTAL, REVENUES			367.79	226.00	-38.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367.79	226.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			367.79	226.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,389.18	16,756.97	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,389.18	16,756.97	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,389.18	16,756.97	2.2%
2) Ending Balance, June 30 (E + F1e)			16,756.97	16,982.97	1.3%
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					
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	16,756.97	16,982.97	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,575.62		
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	181.35		
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			16,756.97		
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)			16,756.97		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	367.79	226.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			367.79	226.00	-38.6%
TOTAL, REVENUES			367.79	226.00	-38.6%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	367.79	226.00	-38.6%
5) TOTAL, REVENUES			367.79	226.00	-38.6%
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)			367.79	226.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			367.79	226.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,389.18	16,756.97	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,389.18	16,756.97	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,389.18	16,756.97	2.2%
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	16,756.97	16,982.97	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,560.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,691,184.00	2,121,171.00	-21.2%
5) TOTAL, REVENUES			2,722,744.00	2,121,171.00	-22.1%
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	2,760,529.00	3,278,394.00	18.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,760,529.00	3,278,394.00	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,785.00)	(1,157,223.00)	2962.7%
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	686,301.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			686,301.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			648,516.00	(1,157,223.00)	-278.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,417,824.00	3,066,340.00	26.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,417,824.00	3,066,340.00	26.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,417,824.00	3,066,340.00	26.8%
2) Ending Balance, June 30 (E + F1e)			3,066,340.00	1,909,117.00	-37.7%
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	3,066,340.00	1,909,117.00	-37.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,066,340.00		
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			3,066,340.00		
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)			3,066,340.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	31,560.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,560.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,520,134.00	2,052,611.00	-18.6%
Unsecured Roll		8612	89,419.00	68,560.00	-23.3%
Prior Years' Taxes		8613	29,633.00	0.00	-100.0%
Supplemental Taxes		8614	25,799.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(249.00)	0.00	-100.0%
Interest		8660	26,004.00	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	444.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,691,184.00	2,121,171.00	-21.2%
TOTAL, REVENUES			2,722,744.00	2,121,171.00	-22.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,651,000.00	1,675,000.00	1.5%
Bond Interest and Other Service Charges		7434	1,109,529.00	1,603,394.00	44.5%
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)			2,760,529.00	3,278,394.00	18.8%
TOTAL, EXPENDITURES			2,760,529.00	3,278,394.00	18.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	686,301.00	0.00	-100.0%
(c) TOTAL, SOURCES			686,301.00	0.00	-100.0%
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)			686,301.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,560.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,691,184.00	2,121,171.00	-21.2%
5) TOTAL, REVENUES			2,722,744.00	2,121,171.00	-22.1%
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	2,760,529.00	3,278,394.00	18.8%
10) TOTAL, EXPENDITURES			2,760,529.00	3,278,394.00	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(37,785.00)	(1,157,223.00)	2962.7%
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	686,301.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			686,301.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			648,516.00	(1,157,223.00)	-278.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,417,824.00	3,066,340.00	26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,417,824.00	3,066,340.00	26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,417,824.00	3,066,340.00	26.8%
2) Ending Balance, June 30 (E + F1e)			3,066,340.00	1,909,117.00	-37.7%
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	3,066,340.00	1,909,117.00	-37.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

LCFF Calculator Universal Assumptions				
Lakeside Union Elementary (68189) - FY18-19 UNAUDITED				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	37,391,462	38,108,882	39,253,240	40,351,104
Grade Span Adjustment	1,832,143	1,837,582	1,892,640	1,945,405
Supplemental Grant	3,552,090	3,592,785	3,628,243	3,727,168
Concentration Grant	-	-	-	-
Add-ons	843,621	843,621	843,621	843,621
Total Target	43,619,316	44,382,870	45,617,744	46,867,298
Transition Components:				
Target	\$ 43,619,316	\$ 44,382,870	\$ 45,617,744	\$ 46,867,298
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	40,896,575	43,091,882	43,091,882	43,091,882
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	2,722,741	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 43,619,316	\$ 44,382,870	\$ 45,617,744	\$ 46,867,298
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 26,227,802	\$ 27,064,462	\$ 28,299,336	\$ 29,548,890
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	7,635,516	7,533,525	7,533,525	7,533,525
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	10,596,001	10,559,044	10,559,044	10,559,044
8096 - In-Lieu of Property Taxes	(840,003)	(774,161)	(774,161)	(774,161)
<i>Property Taxes net of in-lieu</i>	<i>9,755,998</i>	<i>9,784,883</i>	<i>9,784,883</i>	<i>9,784,883</i>
TOTAL FUNDING	\$ 43,619,316	\$ 44,382,870	\$ 45,617,744	\$ 46,867,298
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 43,619,316	\$ 44,382,870	\$ 45,617,744	\$ 46,867,298
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 7,635,516	\$ 7,533,525	\$ 7,533,525	\$ 7,533,525
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	7,662,663	7,533,525	7,533,525	7,533,525
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	17,102	(27,147)	0	0
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Lakeside Union Elementary (68189) - FY18-19 UNAUDITED

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	5,074	5,084	5,084	5,084
COE Enrollment	1	-	-	-
<i>Total Enrollment</i>	<i>5,075</i>	<i>5,084</i>	<i>5,084</i>	<i>5,084</i>
Unduplicated Pupil Count	2,240	2,240	2,240	2,240
COE Unduplicated Pupil Count	1	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>2,241</i>	<i>2,240</i>	<i>2,240</i>	<i>2,240</i>
Rolling %, Supplemental Grant	45.2800%	44.9700%	44.0900%	44.0600%
Rolling %, Concentration Grant	45.2800%	44.9700%	44.0900%	44.0600%

FUNDED ADA

Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	2,361.01	2,294.11	2,294.11	2,294.11
Grades 4-6	1,610.94	1,580.28	1,580.28	1,580.28
Grades 7-8	972.84	1,004.35	1,004.35	1,004.35
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	4,944.79	4,878.74	4,878.74	4,878.74

Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-

Total Funded ADA	4944.79	4878.74	4878.74	4878.74
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ACTUAL ADA (Current Year Only)

Grades TK-3	2,290.94	2,294.11	2,294.11	2,294.11
Grades 4-6	1,577.83	1,580.28	1,580.28	1,580.28
Grades 7-8	1,001.18	1,004.35	1,004.35	1,004.35
Grades 9-12	-	-	-	-
Total Actual ADA	4,869.95	4,878.74	4,878.74	4,878.74

<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>74.84</i>	<i>-</i>	<i>-</i>	<i>-</i>
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LCAP Percentage to Increase or Improve

Services	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen \$	3,552,090 \$	3,592,785 \$	3,628,243 \$	3,727,168
Current year Percentage to Increase or Improve Se	9.06%	8.99%	8.82%	8.81%

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,868.52	4,861.63	4,944.79	4,878.74	4,878.74	4,878.74
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,868.52	4,861.63	4,944.79	4,878.74	4,878.74	4,878.74
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.70	0.68	0.68			
c. Special Education-NPS/LCI						
d. Special Education Extended Year		0.04	0.04			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.70	0.72	0.72	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,869.22	4,862.35	4,945.51	4,878.74	4,878.74	4,878.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	396.66	395.21	396.66	396.66	396.66	396.66
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)	396.66	395.21	396.66	396.66	396.66	396.66
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	396.66	395.21	396.66	396.66	396.66	396.66

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Capital Assets

37 68189 0000000
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	13,659.00		13,659.00	1,096,773.00	13,659.00	1,096,773.00
Total capital assets not being depreciated	2,614,342.00	0.00	2,614,342.00	1,096,773.00	13,659.00	3,697,456.00
Capital assets being depreciated:						
Land Improvements	927,614.00		927,614.00			927,614.00
Buildings	51,461,115.00		51,461,115.00	230,438.00		51,691,553.00
Equipment	7,885,996.00		7,885,996.00	276,378.00		8,162,374.00
Total capital assets being depreciated	60,274,725.00	0.00	60,274,725.00	506,816.00	0.00	60,781,541.00
Accumulated Depreciation for:						
Land Improvements	(742,375.00)		(742,375.00)	(13,126.00)		(755,501.00)
Buildings	(18,291,403.00)		(18,291,403.00)	(1,549,350.00)		(19,840,753.00)
Equipment	(5,434,441.00)		(5,434,441.00)	(460,312.00)		(5,894,753.00)
Total accumulated depreciation	(24,468,219.00)	0.00	(24,468,219.00)	(2,022,788.00)	0.00	(26,491,007.00)
Total capital assets being depreciated, net	35,806,506.00	0.00	35,806,506.00	(1,515,972.00)	0.00	34,290,534.00
Governmental activity capital assets, net	38,420,848.00	0.00	38,420,848.00	(419,199.00)	13,659.00	37,987,990.00
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
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited 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	48,236,654.00		48,236,654.00	17,346,983.00	1,664,354.00	63,919,283.00	1,755,525.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	27,979.00		27,979.00		27,979.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	516,469.00	150,177.00	666,646.00	582.00	134,754.00	532,474.00	181,482.00
Net Pension Liability	57,363,142.00		57,363,142.00		1,444,683.00	55,918,459.00	
Total/Net OPEB Liability	13,967,389.00	(367,826.00)	13,599,563.00	731,962.00	135,165.00	14,196,360.00	
Compensated Absences Payable	346,526.00		346,526.00		15,260.00	331,266.00	331,266.00
Governmental activities long-term liabilities	120,458,159.00	(217,649.00)	120,240,510.00	18,079,527.00	3,422,195.00	134,897,842.00	2,268,273.00
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			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, Part A	ESSA School Improvement (CSI) Funding	SPED IDEA, Basic Part B	SPED IDEA, Part B	SPED IDEA, Meantal Health, Part B	SPED IDEA Preschool Staff Dvlp, Part B	SPED IDEA Early Intervention Grants
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.173	84.027A	84.173A	
RESOURCE CODE	3010	3182	3310	3315	3327	3345	3385
REVENUE OBJECT	8290	8290	8181	8182	8182	8182	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	331,984.84	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	611,264.00	43,111.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	611,264.00	43,111.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	943,248.84	43,111.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00
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	574,460.84	43,111.00	0.00	0.00	73,218.00	0.00	(6,336.00)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	574,460.84	43,111.00	0.00	0.00	73,218.00	0.00	(6,336.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	639,898.30	0.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	639,898.30	0.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00
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)	(65,437.46)	43,111.00	(1,280,673.00)	(57,840.00)	0.00	(438.00)	(32,965.00)
a. Unearned Revenue		43,111.00					
b. Accounts Payable							
c. Accounts Receivable	65,437.46		1,280,673.00	57,840.00		438.00	32,965.00
14. Unused Grant Award Calculation (line 4 minus line 9)	303,350.54	43,111.00	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)	639,898.30	0.00	1,280,673.00	57,840.00	73,218.00	438.00	26,629.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title II, Part A	Title IV, Part A	Title III, Immigrant Student Program	Title III, English Learner Student Program	Indian Education	Indian Education	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.424	84.365	84.365	84.060'	84.060'	
RESOURCE CODE	4035	4127	4201	4203	4510-010	4510-020	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					Johnson O'Malley	Title VI	
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	331,984.84
2. a. Current Year Award	114,542.00	40,654.00	5,409.00	38,562.00	0.00	17,647.00	2,309,987.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	114,542.00	40,654.00	5,409.00	38,562.00	0.00	17,647.00	2,309,987.00
3. Required Matching Funds/Other							0.00
4. Total Available Award	114,542.00	40,654.00	5,409.00	38,562.00	0.00	17,647.00	2,641,971.84
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	15,929.47	0.00	15,929.47
6. Cash Received in Current Year	74,545.00	9,895.00	1,352.00	33,290.00	0.00	15,725.64	819,261.48
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	74,545.00	9,895.00	1,352.00	33,290.00	15,929.47	15,725.64	835,190.95
EXPENDITURES							
9. Donor-Authorized Expenditures	114,542.00	27,334.26	5,409.00	38,562.00	0.00	17,647.00	2,282,190.56
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	114,542.00	27,334.26	5,409.00	38,562.00	0.00	17,647.00	2,282,190.56
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)	(39,997.00)	(17,439.26)	(4,057.00)	(5,272.00)	15,929.47	(1,921.36)	(1,446,999.61)
a. Unearned Revenue					15,929.47		59,040.47
b. Accounts Payable							0.00
c. Accounts Receivable	39,997.00	17,439.26	4,057.00	5,272.00		1,921.36	1,506,040.08
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	13,319.74	0.00	0.00	0.00	0.00	359,781.28
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)	114,542.00	27,334.26	5,409.00	38,562.00	0.00	17,647.00	2,282,190.56

STATE PROGRAM NAME	Child Development: State Preschool	TOTAL
RESOURCE CODE	6105	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	260,517.00	260,517.00
b. Other Adjustments	12,411.49	12,411.49
c. Adj Curr Yr Award (sum lines 2a & 2b)	272,928.49	272,928.49
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	272,928.49	272,928.49
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	273,169.49	273,169.49
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	273,169.49	273,169.49
EXPENDITURES		
9. Donor-Authorized Expenditures	272,928.49	272,928.49
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	272,928.49	272,928.49
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)	241.00	241.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	273,169.49	273,169.49

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal Billing Option	Child Nutrition: School Nutrition Program	Child Nutrition: CACFP	TOTAL
	93.778	Fund 13	Fund 13	
	5640	5310	5320	
	8290		8220	
AWARD				
1. Prior Year Restricted Ending Balance	204,707.82	979,574.03	0.00	1,184,281.85
2. a. Current Year Award	97,597.59	1,445,068.32	226,000.89	1,768,666.80
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	97,597.59	1,445,068.32	226,000.89	1,768,666.80
3. Required Matching Funds/Other (sum lines 2a & 2b)	438,734.23	438,734.23	0.00	438,734.23
4. Total Available Award (sum lines 1, 2c, & 3)	302,305.41	2,863,376.58	226,000.89	3,391,682.88
REVENUES				
5. Cash Received in Current Year	97,597.59	1,175,258.92	192,897.67	1,465,754.18
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable	0.00	269,809.40	33,103.22	302,912.62
(line 2c minus lines 5 & 6)				0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	269,809.40	33,103.22	302,912.62
8. Contributed Matching Funds		433,256.37		433,256.37
9. Total Available (sum lines 5, 7c, & 8)	97,597.59	1,878,324.69	226,000.89	2,201,923.17
EXPENDITURES				
10. Donor-Authorized Expenditures	177,565.62	2,256,277.08	226,000.89	2,659,843.59
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	177,565.62	2,256,277.08	226,000.89	2,659,843.59
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	124,739.79	607,099.50	0.00	731,839.29

LOCAL PROGRAM NAME	Ongoing & Major Maintenance (RMA)	Restricted Local: River Park Conservancy	Restricted Local: Sums (Scale Up MTSS) Grant	Restricted Local: Erate SBC Pacbell	Restricted Local: Children's Health Fund	Restricted Local: NFAR Grant	Restricted Local: NFAR - Mammen
RESOURCE CODE	8150	9010008	9010015	9010020	9010025	9010030	9010031
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	10,000.00	0.00	34,950.03	0.00	7.53	0.00
2. a. Current Year Award		0.00	25,000.00	0.00	8,265.00	0.00	400.00
b. Other Adjustments		0.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	25,000.00	0.00	8,265.00	0.00	400.00
3. Required Matching Funds/Other	1,711,032.71	0.00					
4. Total Available Award (sum lines 1, 2c, & 3)	1,711,032.71	10,000.00	25,000.00	34,950.03	8,265.00	7.53	400.00
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	25,000.00	0.00	8,265.00	0.00	400.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	25,000.00	0.00	8,265.00	0.00	400.00
8. Contributed Matching Funds	1,711,032.71						
9. Total Available (sum lines 5, 7c, & 8)	1,711,032.71	0.00	25,000.00	0.00	8,265.00	0.00	400.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,711,032.71				8,265.00	7.53	400.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,711,032.71	0.00	0.00	0.00	8,265.00	7.53	400.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	10,000.00	25,000.00	34,950.03	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restricted Local: NFAR - Weideler	Restricted Local: APCP Lower Emissions Bus	Restricted Local: Microsoft Settlement	Restricted Local: NGSS Grant	Restricted Local: FFA - LMS	ASES Program	Community Redevelopment Funds
RESOURCE CODE	9010032	9010035	9010040	9010055	9010100	9065	9625
REVENUE OBJECT	8699	8699	8699	8699	8699	8677	8625
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,360.47	118.58	0.00	500.00	0.00	0.00
2. a. Current Year Award	350.00	0.00	700.22	242,234.36	0.00	553,703.27	222,677.76
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	350.00	0.00	700.22	242,234.36	0.00	553,703.27	222,677.76
3. Required Matching Funds/Other				88,676.33			
4. Total Available Award (sum lines 1, 2c, & 3)	350.00	1,360.47	818.80	330,910.69	500.00	553,703.27	222,677.76
REVENUES							
5. Cash Received in Current Year				230,234.36			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	350.00	0.00	700.22	12,000.00	0.00	553,703.27	222,677.76
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	350.00	0.00	700.22	12,000.00	0.00	553,703.27	222,677.76
8. Contributed Matching Funds				88,676.33			
9. Total Available (sum lines 5, 7c, & 8)	350.00	0.00	700.22	330,910.69	0.00	553,703.27	222,677.76
EXPENDITURES							
10. Donor-Authorized Expenditures	350.00	1,360.47		330,910.69		553,703.27	222,677.76
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	350.00	1,360.47	0.00	330,910.69	0.00	553,703.27	222,677.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	818.80	0.00	500.00	0.00	0.00

Lakeside Union Elementary
 San Diego County

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

LOCAL PROGRAM NAME	San Diego Food Funders Grant	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	Fund 13	
AWARD		
1. Prior Year Restricted Ending Balance	0.00	46,936.61
2. a. Current Year Award	25,000.00	1,078,330.61
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	25,000.00	1,078,330.61
3. Required Matching Funds/Other		1,799,709.04
4. Total Available Award		
(sum lines 1, 2c, & 3)	25,000.00	2,924,976.26
REVENUES		
5. Cash Received in Current Year	25,000.00	255,234.36
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	823,096.25
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	823,096.25
8. Contributed Matching Funds		1,799,709.04
9. Total Available	25,000.00	2,878,039.65
(sum lines 5, 7c, & 8)		
EXPENDITURES		
10. Donor-Authorized Expenditures	10,000.00	2,838,707.43
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures	10,000.00	2,838,707.43
(line 10 plus line 11)		
RESTRICTED ENDING BALANCE		
13. Current Year	15,000.00	86,268.83
(line 4 minus line 10)		

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery: Instructional Materials	Special Education	Special Ed: Early Ed Infant Program	Special Ed: Mental Health	Class Sch Emp Prof Dev	Low-Performing Students Block Grant	TOTAL
RESOURCE CODE	6300	6500	6510	6512	7311	7510	
REVENUE OBJECT	8560	8097, 8792	8311	8590	8590	8590	
LOCAL DESCRIPTION (if any)		AB602					
AWARD							
1. Prior Year Restricted Ending Balance	388,849.30	0.00	0.00	0.00		0.00	388,849.30
2. a. Current Year Award	340,887.83	2,747,808.00	763,531.00	250,557.00	33,945.00	453,550.00	4,590,278.83
b. Other Adjustments	21,348.35	76,108.00		(34,120.00)			63,336.35
c. Adj Curr Yr Award (sum lines 2a & 2b)	362,236.18	2,823,916.00	763,531.00	216,437.00	33,945.00	453,550.00	4,653,615.18
3. Required Matching Funds/Other		6,080,560.26		221,500.43			6,302,060.69
4. Total Available Award (sum lines 1, 2c, & 3)	751,085.48	8,904,476.26	763,531.00	437,937.43	33,945.00	453,550.00	11,344,525.17
REVENUES							
5. Cash Received in Current Year	362,236.18	2,642,647.00	763,531.00	117,144.00	33,945.00	224,279.00	4,143,782.18
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	181,269.00	0.00	99,293.00	0.00	229,271.00	509,833.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	181,269.00	0.00	99,293.00	0.00	229,271.00	509,833.00
8. Contributed Matching Funds		6,080,560.26		221,500.43			6,302,060.69
9. Total Available (sum lines 5, 7c, & 8)	362,236.18	8,904,476.26	763,531.00	437,937.43	33,945.00	453,550.00	10,955,675.87
EXPENDITURES							
10. Donor-Authorized Expenditures	518,327.77	8,904,476.26	763,531.00	437,937.43	8,170.35	20,520.48	10,652,963.29
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	518,327.77	8,904,476.26	763,531.00	437,937.43	8,170.35	20,520.48	10,652,963.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	232,757.71	0.00	0.00	0.00	25,774.65	433,029.52	691,561.88

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	24,621,878.22	301	9,069.05	303	24,612,809.17	305	91,280.06		307	24,521,529.11	309
2000 - Classified Salaries	8,035,265.64	311	332,207.33	313	7,703,058.31	315	910,058.70		317	6,792,999.61	319
3000 - Employee Benefits	18,576,428.91	321	148,278.96	323	18,428,149.95	325	705,198.63		327	17,722,951.32	329
4000 - Books, Supplies Equip Replace. (6500)	1,831,333.18	331	47,228.07	333	1,784,105.11	335	789,591.59		337	994,513.52	339
5000 - Services... & 7300 - Indirect Costs	5,368,757.59	341	29,113.92	343	5,339,643.67	345	696,290.30		347	4,643,353.37	349
TOTAL					57,867,766.21	365			TOTAL	54,675,346.93	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			65.59%
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)	65.59%
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)	54,675,346.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	63,288,305.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,456,365.39
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	73,333.64
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	362,821.95
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	27,979.00
4. Other Transfers Out	All	9200	7200-7299	33,516.62
5. Interfund Transfers Out	All	9300	7600-7629	152,962.15
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	509,658.84
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,160,272.20
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		364,436.68
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				60,036,104.49

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,257.56
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,419.01
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.)	55,875,618.99	10,471.91
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)	55,875,618.99	10,471.91
B. Required effort (Line A.2 times 90%)	50,288,057.09	9,424.72
C. Current year expenditures (Line I.E and Line II.B)	60,036,104.49	11,419.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,012,079.84		35,012,079.84			35,745,308.42
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,347.07		5,347.07			5,265.88
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,869.22		4,869.22	4,878.74		4,878.74
2. Total Charter Schools ADA (Form A, Line C9)	396.66		396.66	396.66		396.66
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,265.88			5,275.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	61,439.14		61,439.14	61,439.00		61,439.00
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)	9,320,979.06		9,320,979.06	9,330,024.00		9,330,024.00
5. Unsecured Roll Taxes (Object 8042)	292,913.89		292,913.89	289,945.00		289,945.00
6. Prior Years' Taxes (Object 8043)	(4,413.50)		(4,413.50)	(2,056.00)		(2,056.00)
7. Supplemental Taxes (Object 8044)	667,049.28		667,049.28	679,779.00		679,779.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,995.00)		(4,995.00)	(34,455.00)		(34,455.00)
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)	485,706.80		485,706.80	426,923.00		426,923.00
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)	10,818,679.67	0.00	10,818,679.67	10,751,599.00	0.00	10,751,599.00
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)	10,818,679.67	0.00	10,818,679.67	10,751,599.00	0.00	10,751,599.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			492,622.74			514,056.32
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)			492,622.74			514,056.32
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	36,639,452.00		36,639,452.00	37,674,302.00		37,674,302.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,762.00		1,762.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	36,641,214.00	0.00	36,641,214.00	37,674,302.00	0.00	37,674,302.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	64,848,271.67		64,848,271.67	61,711,423.36		61,711,423.36
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	292,094.00		292,094.00	191,503.00		191,503.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,012,079.84			35,745,308.42
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9848			1.0018
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			35,745,308.42			37,188,321.50
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			10,818,679.67			10,751,599.00
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)			631,905.60			633,048.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			25,419,251.49			26,950,778.82
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			25,419,251.49			26,950,778.82
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])			163,963.89			117,362.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			10,982,643.56			10,868,961.29
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)			25,255,287.60			26,833,416.53
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			10,982,643.56			
b. State Subventions (Line D8)			25,255,287.60			
c. Less: Excluded Appropriations (Line C23)			492,622.74			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			35,745,308.42			

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) 2,836,149.85
- 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) 51,512,931.95

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.51%

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. 240,657.36

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)	3,942,487.26
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	634,046.71
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	16,160.00
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)	243,040.91
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)	700.76
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)	240,657.36
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,595,778.28
9. Carry-Forward Adjustment (Part IV, Line F)	(195,583.41)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,400,194.87

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	42,527,648.33
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,536,414.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,773,019.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	73,578.01
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)	547,567.62
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,290.00
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)	94,394.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,244.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,167,864.83
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)	73,999.24
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)	240,657.36
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)	2,298,295.75
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,354,881.59
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)	62,723,854.39

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)

7.33%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

7.02%

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>4,595,778.28</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>671,886.03</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 (8.71%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.71%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.71%) times Part III, Line B18); zero if positive	<u>(195,583.41)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(195,583.41)</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>7.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-97,791.71) is applied to the current year calculation and the remainder (\$-97,791.70) is deferred to one or more future years:	<u>7.17%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-65,194.47) is applied to the current year calculation and the remainder (\$-130,388.94) is deferred to one or more future years:	<u>7.22%</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>(195,583.41)</u>

Approved indirect cost rate: 8.71%
Highest rate used in any program: 8.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	588,628.73	51,269.57	8.71%
01	3310	1,178,063.66	102,609.34	8.71%
01	3315	53,205.78	4,634.22	8.71%
01	3345	402.91	35.09	8.71%
01	3385	24,495.45	2,133.55	8.71%
01	4035	105,364.73	9,177.27	8.71%
01	4127	25,144.20	2,190.06	8.71%
01	4201	5,302.94	106.06	2.00%
01	4203	37,805.88	756.12	2.00%
01	4510	16,233.10	1,413.90	8.71%
01	6500	8,173,992.62	711,954.76	8.71%
01	6510	702,355.81	61,175.19	8.71%
01	7311	7,515.73	654.62	8.71%
01	8150	1,626,090.71	84,942.00	5.22%
01	9010	860,365.14	26,366.82	3.06%
12	6105	251,061.28	21,867.21	8.71%
13	5310	2,140,479.83	115,797.25	5.41%
13	5320	214,401.76	11,599.13	5.41%
62	7338	67,901.20	1,630.80	2.40%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,672,601.26		409,220.94	2,081,822.20
2. State Lottery Revenue	8560	954,295.21		389,946.19	1,344,241.40
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,626,896.47	0.00	799,167.13	3,426,063.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	29,799.24			29,799.24
2. Classified Salaries	2000-2999	5,767.90			5,767.90
3. Employee Benefits	3000-3999	5,033.30			5,033.30
4. Books and Supplies	4000-4999	152,908.53		528,144.64	681,053.17
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	72,769.32			72,769.32
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)		266,278.29	0.00	528,144.64	794,422.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,360,618.18	0.00	271,022.49	2,631,640.67
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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	763,457.56	193,588.62	1,481,751.14	2,933,656.77	4,505,553.85	74,700.00	1,220,182.39
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	215.46	215.46	215.46	215.46	273.97	273.97	458.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4830 Migrant Education							
5000-5999 Special Education (allocated to 5001)	25.00	25.00	25.00	25.00	30.87	30.87	130.00
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	240.46	240.46	240.46	240.46	304.84	304.84	588.00

Unaudited Actuals
2018-19
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	23,551.00	0.00	23,551.00	1,999.19		25,550.19
1110	Regular Education, K-12	33,866,363.14	9,880,736.98	43,747,100.12	3,713,592.89		47,460,693.01
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	153,939.92	0.00	153,939.92	13,067.61		167,007.53
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	11,997,684.46	1,292,153.35	13,289,837.81	1,128,144.43		14,417,982.24
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	509,658.84	0.00	509,658.84	43,263.79		552,922.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	11,469.00	0.00	11,469.00	973.58		12,442.58
8500	Child Care and Development Services	62,798.01	0.00	62,798.01	5,330.78		68,128.79
Other Costs							
----	Food Services					44,769.49	44,769.49
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					78,617.00	78,617.00
----	Other Outgo					214,457.77	214,457.77
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	394,997.75		394,997.75
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(149,263.59)		(149,263.59)
----	Total General Fund and Charter Schools Funds Expenditures	46,625,464.37	11,172,890.33	57,798,354.70	5,152,106.43	337,844.26	63,288,305.39

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	17,998.00	0.00	0.00	5,553.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,551.00
1110	Regular Education, K-12	30,929,073.45	0.00	269,386.18	2,667,903.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,866,363.14
3100	Alternative Schools	0.00	0.00	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	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	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	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	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	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	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	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	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	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	0.00	0.00
4760	Bilingual	152,390.35	0.00	0.00	1,549.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,939.92
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	11,121,551.05	2,058.00	0.00	150,477.92	110,331.99	613,265.50	0.00	0.00	0.00	0.00	0.00	11,997,684.46
6000	ROC/P	0.00	0.00	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	509,658.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509,658.84
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	11,469.00	0.00	0.00	0.00	0.00	11,469.00
8500	Child Care and Development Services	0.00	0.00	0.00	689.00	0.00	0.00	62,109.01	0.00	0.00	0.00	0.00	62,798.01
Total Direct Charged Costs		42,750,671.69	2,058.00	269,386.18	2,826,173.00	110,331.99	613,265.50	0.00	73,578.01	0.00	0.00	0.00	46,625,464.37

* 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	0.00
1110	Regular Education, K-12	4,813,894.04	4,116,428.77	950,414.17	9,880,736.98	
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	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	558,560.05	463,825.08	269,768.22	1,292,153.35	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	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	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		5,372,454.09	4,580,253.85	1,220,182.39	11,172,890.33	

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)	547,567.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	31,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,050,516.57
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	671,835.84
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,301,370.03
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	46,625,464.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,172,890.33
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	57,798,354.70
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)	2,298,295.75
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,354,881.59
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,653,177.34
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		62,451,532.04
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		8.49%

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)	44,769.49				44,769.49
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			78,617.00		78,617.00
Other Outgo (Objects 1000-7999)				214,457.77	214,457.77
Total Other Costs	44,769.49	0.00	78,617.00	214,457.77	337,844.26

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(251,916.31)	0.00	(149,263.59)				
Other Sources/Uses Detail					0.00	6,962.15		
Fund Reconciliation							389,211.48	31,312.68
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	288,967.74	0.00	21,867.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							26,250.18	242,307.04
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(44,600.10)	127,396.38	0.00				
Other Sources/Uses Detail					6,962.15	0.00		
Fund Reconciliation							9,086.72	143,858.19
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	109.16
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,923.67	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,923.67
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	625.00	0.00	0.00	0.00				
Other Sources/Uses Detail					146,000.00	146,000.00		
Fund Reconciliation							7.18	44.82
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	296,516.41	(296,516.41)	149,263.59	(149,263.59)	152,962.15	152,962.15	424,555.56	424,555.56

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	329,553.15	416,611.70	408,715.41	3,304,587.90		4,459,468.16
2000-2999	Classified Salaries	334,703.65	0.00	0.00	118,583.07	210,080.78	346,939.48	1,107,315.66	(4,235.66)	2,113,386.98
3000-3999	Employee Benefits	290,017.79	0.00	0.00	275,183.93	406,981.83	553,829.53	2,376,448.79	(1,520.53)	3,900,941.34
4000-4999	Books and Supplies	0.00	0.00	0.00	4,303.18	12,529.93	18,616.73	35,445.60		70,895.44
5000-5999	Services and Other Operating Expenditures	149,035.86	0.00	0.00	1,916.64	1,306.00	755,950.17	539,027.68	(69,277.91)	1,377,958.44
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	882,542.15	0.00	0.00	0.00	0.00	0.00	0.00	(75,034.10)	11,922,650.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		882,542.15
PCRA	Program Cost Report Allocations	1,292,153.25	0.00	0.00	0.00	0.00	0.00	0.00		1,292,153.25
Total Indirect Costs and PCR Allocations										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	729,539.97	1,047,510.24	2,084,051.32	7,362,825.63	(75,034.10)	14,097,345.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	36,434.89	0.00	0.00		36,434.89
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	145.42	11,891.12	696,670.03		708,706.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	17,056.18	11,070.00	460,813.21		488,939.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	302.98		302.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	130.94	73,218.00	21,112.18	(13,072.00)	81,389.12
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	107,278.65	0.00	0.00	0.00	0.00	0.00	0.00	(13,072.00)	1,315,772.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		107,278.65
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	107,278.65	0.00	0.00	0.00	53,767.43	96,179.12	1,178,898.40	(13,072.00)	1,423,051.60
TOTAL COSTS										
0.00										
1,423,051.60										

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	329,553.15	380,176.81	408,715.41	3,304,587.90		4,423,033.27
2000-2999	Classified Salaries	334,703.65	0.00	0.00	118,583.07	209,935.36	335,048.36	410,645.63	(4,235.66)	1,404,680.41
3000-3999	Employee Benefits	290,017.79	0.00	0.00	275,183.93	389,925.65	542,759.53	1,915,635.58	(1,520.53)	3,412,001.95
4000-4999	Books and Supplies	0.00	0.00	0.00	4,303.18	12,529.93	18,616.73	35,142.62		70,592.46
5000-5999	Services and Other Operating Expenditures	149,035.86	0.00	0.00	1,916.64	1,175.06	682,732.17	517,915.50	(56,205.91)	1,296,569.32
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	773,757.30	0.00	0.00	729,539.97	993,742.81	1,987,872.20	6,183,927.23	(61,962.10)	10,606,877.41
7350	Transfers of Indirect Costs - Interfund	775,263.50	0.00	0.00	0.00	0.00	0.00	0.00		775,263.50
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
TOTAL BEFORE OBJECT 8980		1,292,153.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292,153.25
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)		2,067,416.75	0.00	0.00	729,539.97	993,742.81	1,987,872.20	6,183,927.23	(61,962.10)	2,067,416.75
TOTAL COSTS		2,841,174.05	0.00	0.00	729,539.97	993,742.81	1,987,872.20	6,183,927.23	(61,962.10)	12,674,294.16
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	325,634.03	0.00	0.00	0.00	0.00	0.00	0.00		325,634.03
3000-3999	Employee Benefits	287,631.47	0.00	0.00	0.00	0.00	0.00	0.00		287,631.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	120.62	792.14	4,551.96		5,464.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	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	613,265.50	0.00	0.00	0.00	120.62	792.14	4,551.96	0.00	618,730.22
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980		613,265.50	0.00	0.00	0.00	120.62	792.14	4,551.96	0.00	618,730.22
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL COSTS		613,265.50	0.00	0.00	0.00	120.62	792.14	4,551.96	0.00	618,730.22

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	12,417,398.43	6,547,381.03
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	12,417,398.43	6,547,381.03
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	954.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	954.00	

SELPA: East County (PC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

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

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

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

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

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

SELPA: East County (PC)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	14,097,345.76		
b. Less: Expenditures paid from federal sources	1,423,051.60		
c. Expenditures paid from state and local sources	12,674,294.16	12,417,398.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>12,417,398.43</u>	
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	<u>12,674,294.16</u>	<u>12,417,398.43</u>	<u>256,895.73</u>

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	14,097,345.76		
b. Less: Expenditures paid from federal sources	1,423,051.60		
c. Expenditures paid from state and local sources	12,674,294.16	12,417,398.43	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>12,417,398.43</u>	
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	<u>12,674,294.16</u>	<u>12,417,398.43</u>	
d. Special education unduplicated pupil count	978	954	
e. Per capita state and local expenditures (A2c/A2d)	<u>12,959.40</u>	<u>13,016.14</u>	<u>(56.74)</u>

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,938,558.12	6,547,381.03	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,547,381.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,938,558.12	6,547,381.03	391,177.09

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	6,938,558.12	6,547,381.03	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		6,547,381.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,938,558.12	6,547,381.03	
b. Special education unduplicated pupil count	978	954	
c. Per capita local expenditures (B2a/B2b)	7,094.64	6,863.08	231.56

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.

MIRANDA DURNING
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Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	356,033.08	414,736.00	413,310.00	3,326,627.42		4,510,706.50
2000-2999	Classified Salaries	444,259.31	0.00	0.00	124,158.83	222,980.30	347,355.43	1,246,184.91		2,384,938.78
3000-3999	Employee Benefits	340,417.05	0.00	0.00	264,887.73	387,273.44	546,433.21	2,384,752.56		3,923,763.99
4000-4999	Books and Supplies	49,000.00	0.00	0.00	6,700.00	6,350.00	15,200.00	42,900.00		120,150.00
5000-5999	Services and Other Operating Expenditures	173,685.00	0.00	0.00	3,300.00	4,999.73	926,125.63	487,036.00	(76,776.00)	1,518,370.36
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	1,007,361.36	0.00	0.00	755,079.64	1,036,339.47	2,248,424.27	7,487,500.89	(76,776.00)	12,457,929.63
7310	Transfers of Indirect Costs	890,443.23	0.00	0.00	0.00	0.00	0.00	0.00		890,443.23
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	890,443.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	890,443.23
	TOTAL COSTS	1,897,804.59	0.00	0.00	755,079.64	1,036,339.47	2,248,424.27	7,487,500.89	(76,776.00)	13,348,372.86
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	356,033.08	414,736.00	413,310.00	3,326,627.42		4,510,706.50
2000-2999	Classified Salaries	444,259.31	0.00	0.00	124,158.83	190,598.49	181,670.93	785,126.66		1,725,814.22
3000-3999	Employee Benefits	340,417.05	0.00	0.00	264,887.73	360,155.66	372,819.84	2,004,131.68		3,342,411.96
4000-4999	Books and Supplies	49,000.00	0.00	0.00	6,700.00	6,350.00	15,200.00	42,900.00		120,150.00
5000-5999	Services and Other Operating Expenditures	173,685.00	0.00	0.00	3,300.00	4,550.00	852,907.63	473,964.00	(63,704.00)	1,444,702.63
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	1,007,361.36	0.00	0.00	755,079.64	976,390.15	1,835,908.40	6,632,749.76	(63,704.00)	11,143,785.31
7310	Transfers of Indirect Costs	784,903.55	0.00	0.00	0.00	0.00	0.00	0.00		784,903.55
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	784,903.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	784,903.55
	TOTAL BEFORE OBJECT 8980	1,792,264.91	0.00	0.00	755,079.64	976,390.15	1,835,908.40	6,632,749.76	(63,704.00)	11,928,688.86
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									11,928,688.86

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	435,464.56	0.00	0.00	0.00	0.00	0.00	0.00		435,464.56
3000-3999	Employee Benefits	337,801.23	0.00	0.00	0.00	0.00	0.00	0.00		337,801.23
4000-4999	Books and Supplies	49,000.00	0.00	0.00	0.00	200.00	200.00	6,450.00		55,850.00
5000-5999	Services and Other Operating Expenditures	20,200.00	0.00	0.00	0.00	0.00	0.00	0.00		20,200.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	842,465.79	0.00	0.00	0.00	200.00	200.00	6,450.00	0.00	849,315.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	842,465.79	0.00	0.00	0.00	200.00	200.00	6,450.00	0.00	849,315.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										6,084,162.63
										6,933,478.42

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	329,553.15	416,611.70	408,715.41	3,304,587.90		4,459,468.16
2000-2999	Classified Salaries	334,703.65	0.00	0.00	118,583.07	210,080.78	346,939.48	1,107,315.66	(4,235.66)	2,113,386.98
3000-3999	Employee Benefits	290,017.79	0.00	0.00	275,183.93	406,981.83	553,829.53	2,376,448.79	(1,520.53)	3,900,941.34
4000-4999	Books and Supplies	0.00	0.00	0.00	4,303.18	12,529.93	18,616.73	35,445.60		70,895.44
5000-5999	Services and Other Operating Expenditures	149,035.86	0.00	0.00	1,916.64	1,306.00	755,950.17	539,027.68	(69,277.91)	1,377,958.44
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	773,757.30	0.00	0.00	729,539.97	1,047,510.24	2,084,051.32	7,362,825.63	(75,034.10)	11,922,650.36
7310	Transfers of Indirect Costs	882,542.15	0.00	0.00	0.00	0.00	0.00	0.00		882,542.15
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,292,153.25	0.00	0.00	0.00	0.00	0.00	0.00		1,292,153.25
	Total Indirect Costs	882,542.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	882,542.15
	TOTAL COSTS	1,656,299.45	0.00	0.00	729,539.97	1,047,510.24	2,084,051.32	7,362,825.63	(75,034.10)	12,805,192.51
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	36,434.89	0.00	0.00		36,434.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	145.42	11,891.12	696,670.03		708,706.57
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	17,056.18	11,070.00	460,813.21		488,939.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	302.98		302.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	130.94	73,218.00	21,112.18	(13,072.00)	81,389.12
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	0.00	0.00	0.00	0.00	53,767.43	96,179.12	1,178,898.40	(13,072.00)	1,315,772.95
7310	Transfers of Indirect Costs	107,278.65	0.00	0.00	0.00	0.00	0.00	0.00		107,278.65
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	107,278.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,278.65
	TOTAL BEFORE OBJECT 8980	107,278.65	0.00	0.00	0.00	53,767.43	96,179.12	1,178,898.40	(13,072.00)	1,423,051.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										1,423,051.60

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	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	329,553.15	380,176.81	408,715.41	3,304,587.90		4,423,033.27
2000-2999	Classified Salaries	334,703.65	0.00	0.00	118,583.07	209,935.36	335,048.36	410,645.63	(4,235.66)	1,404,680.41
3000-3999	Employee Benefits	290,017.79	0.00	0.00	275,183.93	389,925.65	542,759.53	1,915,635.58	(1,520.53)	3,412,001.95
4000-4999	Books and Supplies	0.00	0.00	0.00	4,303.18	12,529.93	18,616.73	35,142.62		70,592.46
5000-5999	Services and Other Operating Expenditures	149,035.86	0.00	0.00	1,916.64	1,175.06	682,732.17	517,915.50	(56,205.91)	1,296,569.32
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	773,757.30	0.00	0.00	729,539.97	993,742.81	1,987,872.20	6,183,927.23	(61,962.10)	10,606,877.41
7310	Transfers of Indirect Costs	775,263.50	0.00	0.00	0.00	0.00	0.00	0.00		775,263.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,292,153.25	0.00	0.00	0.00	0.00	0.00	0.00		1,292,153.25
	Total Indirect Costs	775,263.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,263.50
8980	TOTAL BEFORE OBJECT 8980	1,549,020.80	0.00	0.00	729,539.97	993,742.81	1,987,872.20	6,183,927.23	(61,962.10)	11,382,140.91
	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	325,634.03	0.00	0.00	0.00	0.00	0.00	0.00		325,634.03
3000-3999	Employee Benefits	287,631.47	0.00	0.00	0.00	0.00	0.00	0.00		287,631.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	120.62	792.14	4,551.96		5,464.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	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	613,265.50	0.00	0.00	0.00	120.62	792.14	4,551.96	0.00	618,730.22
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
8980	TOTAL BEFORE OBJECT 8980	613,265.50	0.00	0.00	0.00	120.62	792.14	4,551.96	0.00	618,730.22
	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										

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

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This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

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

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

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

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

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

SELPA: East County (PC)

SECTION 3

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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
a. Total special education expenditures	13,348,372.86		
b. Less: Expenditures paid from federal sources	1,419,684.00		
c. Expenditures paid from state and local sources	11,928,688.86	12,674,294.16	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,292,153.25)	
Comparison year's expenditures, adjusted for MOE calculation		11,382,140.91	
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	11,928,688.86	11,382,140.91	546,547.95

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

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

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

	Budgeted Amounts FY 2019-20	Comparison Year 2017-18	Difference
a. Total special education expenditures	13,348,372.86		
b. Less: Expenditures paid from federal sources	1,419,684.00		
c. Expenditures paid from state and local sources	11,928,688.86	12,417,398.43	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,417,398.43	
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	11,928,688.86	12,417,398.43	
d. Special education unduplicated pupil count	978	954	
e. Per capita state and local expenditures (A2c/A2d)	12,197.02	13,016.14	(819.12)

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,933,478.42	6,938,558.12	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,938,558.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,933,478.42</u>	<u>6,938,558.12</u>	<u>(5,079.70)</u>

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

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	6,933,478.42	6,938,558.12	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,938,558.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,933,478.42</u>	<u>6,938,558.12</u>	
b. Special education unduplicated pupil count	<u>978</u>	<u>978</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,089.45</u>	<u>7,094.64</u>	<u>(5.19)</u>

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

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