

**Colton Joint Unified School District**  
**2017-18 Unaudited Actuals**  
September 6, 2018

The 2017-18 Unaudited Actuals report reflects the District's financial activity that occurred during the year, as well as the District's preliminary financial position as of June 30, 2018. In addition, the Unaudited Actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15<sup>th</sup> of each year for the preceding fiscal year. This information is submitted to the County Office of Education and the California Department of Education for review.

**2017-18 Financial Components**

Illustrated below are the primary funding factors in effect throughout the District's 2017-18 reporting periods:

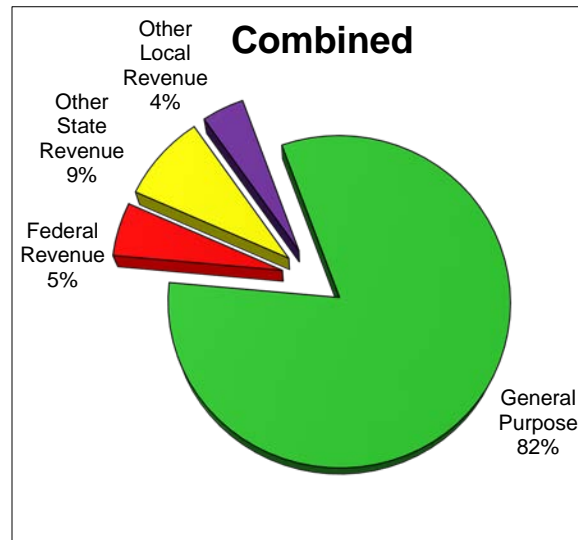
Planning Factor	Fiscal Year			
	Budget	1 <sup>st</sup> Interim	2 <sup>nd</sup> Interim	Unaudited
COLA (DOF)	1.56%	1.56%	1.56%	1.56%
LCFF Gap Funding Percentage	43.97%	43.19%	44.97%	42.97%
LCFF Funded Average Daily Attendance	21,790.28	21,790.28	21,811.05	21,817.81
Average Amount per ADA	\$10,144	\$10,142	\$10,172	\$10,159
Lottery – Unrestricted per ADA	\$144	\$146	\$146	\$153
Lottery – Prop. 20 per ADA	\$45	\$48	\$48	\$55
Mandated Cost per ADA / One Time Allocations	\$170	\$147	\$147	\$147
Mandate Block Grant for Districts: K-8 per ADA	\$28.42	\$30.34	\$30.34	\$30.34
Mandate Block Grant for Districts: 9-12 per ADA	\$56	\$58.25	\$58.25	\$58.25
Mandate Block Grant for Charters: K-8 per ADA	\$14.21	\$15.90	\$15.90	\$15.90
Mandate Block Grant for Charters: 9-12 per ADA	\$42	\$44.04	\$44.04	\$44.04

- ❖ Average Daily Attendance (ADA)
  - Actual P-2 ADA was 21,452.31 (excluding county office ADA), which was a decrease of 184.09 ADA from 2016-17. Districts are funded based on the greater of adjusted prior year P-2 ADA or current year P-2 ADA. Therefore, the funded ADA was 21,817.81 as illustrated above.
- ❖ Property taxes received during the fiscal year were \$12.3 million, which was an increase of approximately \$1.0 million from the prior year. Property tax revenue is not additional revenue; it is an offset against LCFF revenue.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The District receives funding for its general operations from various sources. The types of major funding sources are illustrated below:

<b>Description</b>	<b>Unrestricted</b>	<b>Combined</b>
General Purpose Revenue (LCFF)	\$219,971,362	\$219,971,362
Federal Revenues	\$109,728	\$14,099,080
Other State Revenues	\$7,630,930	\$23,096,823
Other Local Revenues	\$960,257	\$11,104,591
<b>TOTAL</b>	<b>\$228,672,277</b>	<b>\$268,271,856</b>



### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. While there continue to be increased personal income tax rates through December 2018, the sales tax rate expired December 31, 2016. Please note, however, that Proposition 55 extended the personal income tax increase for another 12 years through 2030.

Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds; a corresponding reduction is made to State Aid.

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, with the following provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)

- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

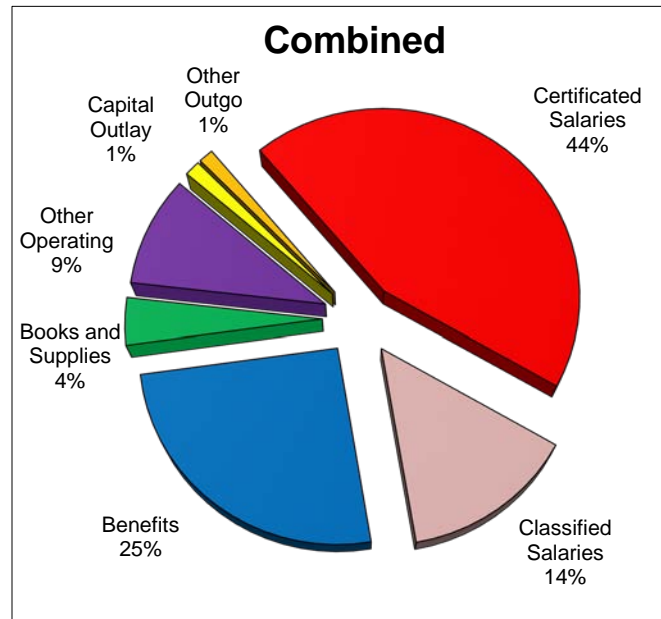
As illustrated below, the District received EPA funds in the amount of \$30,012,113 that was spent in the following manner:

<b>Education Protection Account (EPA) Budget 2017-18 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>EPA REVENUES</b>	\$30,012,113
<b>EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$23,054,113
<i>Certificated Instructional Benefits</i>	\$6,958,000
<b>TOTAL</b>	\$30,012,113
<b>ENDING BALANCE</b>	\$0

### **General Fund Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated on the following page, salaries and benefits comprise approximately 87% of the District's unrestricted budget, and approximately 83% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$99,172,476	\$114,960,178
Classified Salaries	\$27,970,193	\$36,318,842
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$47,446,494	\$66,014,577
Books and Supplies	\$5,931,072	\$10,392,325
Other Operating Expenditures	\$16,251,217	\$24,551,347
Capital Outlay	\$1,294,387	\$3,467,138
Other Outgo (Including Indirect Cost Recaptures)	\$1,536,980	\$3,235,555
<b>TOTAL</b>	<b>\$199,602,819</b>	<b>\$258,939,962</b>



### **General Fund Contributions & Transfers to Restricted Programs**

The following transfers of unrestricted resources to restricted programs are necessary to provide for restricted program expenditures:

Description	2017-18
Special Education - All Programs	\$14,446,271
Routine Restricted Maintenance Account	\$5,243,295
Other Post Employment Benefits	\$4,843,519
Capital Facilities Fund	\$2,263,396
Cafeteria Program	\$33,826
Other Educational Programs	(\$17,969)
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>\$26,812,338</b>

### **Changes Since Estimated Actuals**

The results of 2017-18 were estimated in the Adopted Budget document as Estimated Actuals. The major components of the differences between the Estimated Actuals and the Unaudited Actuals are \$9.4 million revenue and expenditure increases related to the State's STRS on-behalf contribution, and the timing of expenditures utilizing restricted funds.

### **General Fund Summary**

The District's 2017-18 General Fund ended the fiscal year with a total operating surplus of \$2,191,152; the unrestricted portion of the General Fund experienced a surplus of \$4,520,515. This surplus was primarily due to an infusion of one-time revenues of \$3,500,000.

As a result of operations for 2017-18, the General Fund unrestricted ending fund balance is \$36,036,079, and restricted ending fund balance is \$8,915,751 for a total ending fund balance of \$44,951,830. The components of the District's fund balance are as follows: revolving cash & other non-spendable items - \$2,266,678; restricted programs - \$8,915,751; economic uncertainty (3%) - \$7,982,500; assignments - \$19,060,487; and unassigned / unappropriated - \$6,726,414.

### **Fund Summaries**

As illustrated below, all Funds have a positive ending fund balance at June 30, 2018.

<b>FUND</b>	<b>Balance June 30, 2017</b>	<b>Net Activity</b>	<b>Balance June 30, 2018</b>
GENERAL (UNRESTRICTED & RESTRICTED)	\$42,760,678	\$2,191,152	\$44,951,830
ADULT EDUCATION FUND	\$572,215	(\$220,491)	\$351,724
CHILD DEVELOPMENT FUND	\$222,003	(\$45,586)	\$176,417
CAFETERIA FUND	\$1,295,426	(\$124,751)	\$1,170,675
DEFERRED MAINTENANCE	\$1,409,907	(\$562,572)	\$847,335
BUILDING FUND	\$29,140,230	(\$15,588,314)	\$13,551,916
CAPITAL FACILITIES FUND	\$15,966,882	(\$2,761,274)	\$13,205,608
COUNTY SCHOOL FACILITIES	\$980	\$12	\$992
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY	\$2,158,666	\$22,755	\$2,181,421
BOND INTEREST & REDEMPTION FUND	\$21,698,224	(\$854,631)	\$20,843,593
BLENDED COMPONENT UNITS CAPITAL PROJECT FUND	\$866,872	(\$866,771)	\$101
BLENDED COMPONENT UNITS DEBT SERVICE FUND	\$4,374,258	\$166,726	\$4,540,984
SELF INSURANCE FUND	\$7,973,288	\$6,485,711	\$14,458,999
<b>TOTAL</b>	<b>\$128,439,629</b>	<b>(\$12,158,034)</b>	<b>\$116,281,595</b>

### **Conclusion**

Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety. This financial report is designed to provide a general overview of the District's finances, as well as illustrate in detail the money it received and expended during fiscal year 2017-18. During fall 2018, the District's external auditors will audit the records contained in this packet and will render an opinion on the presentation of the financial statements no later than December 15, 2018.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$117,170,192.42
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$117,170,192.42
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.90%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

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

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Susan Killian

Jessica A. Hurst

Name

Name

Business Advisor

Director Fiscal Services

Title

Title

909-380-9680

909-580-5000

Telephone

Telephone

Susan.Killain@sbcss.net

Jessica\_Hurst@CJUSD.net

E-mail Address

E-mail Address

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,452.31	21,322.30	21,763.73	21,082.00	20,812.00	21,344.31
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	21,452.31	21,322.30	21,763.73	21,082.00	20,812.00	21,344.31
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.05	0.04	0.05			
b. Special Education-Special Day Class	43.34	44.77	43.34			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.50	0.50	0.50			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	10.19	9.99	10.19	55.00	55.00	55.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	54.08	55.30	54.08	55.00	55.00	55.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	21,506.39	21,377.60	21,817.81	21,137.00	20,867.00	21,399.31
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



# **01 GENERAL FUND**

The General Fund is the chief operating fund and is used to account for the ordinary operations of a Local Education Agency.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	219,971,362.15	0.00	219,971,362.15	232,026,404.00	0.00	232,026,404.00	5.5%
2) Federal Revenue		8100-8299	109,728.41	13,989,351.23	14,099,079.64	120,002.00	14,017,665.00	14,137,667.00	0.3%
3) Other State Revenue		8300-8599	7,630,930.35	15,465,892.30	23,096,822.65	11,417,932.00	4,055,663.00	15,473,595.00	-33.0%
4) Other Local Revenue		8600-8799	960,256.54	10,144,335.22	11,104,591.76	402,202.00	9,143,077.00	9,545,279.00	-14.0%
5) TOTAL, REVENUES			228,672,277.45	39,599,578.75	268,271,856.20	243,966,540.00	27,216,405.00	271,182,945.00	1.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	99,172,476.32	15,787,701.40	114,960,177.72	101,752,767.00	15,424,540.00	117,177,307.00	1.9%
2) Classified Salaries		2000-2999	27,970,193.07	8,348,649.41	36,318,842.48	28,651,208.00	8,843,409.00	37,494,617.00	3.2%
3) Employee Benefits		3000-3999	47,446,494.41	18,568,083.00	66,014,577.41	51,675,788.00	10,114,378.00	61,790,166.00	-6.4%
4) Books and Supplies		4000-4999	5,931,072.24	4,461,253.25	10,392,325.49	12,962,408.00	5,448,312.00	18,410,720.00	77.2%
5) Services and Other Operating Expenditures		5000-5999	16,251,217.42	8,300,129.30	24,551,346.72	17,431,689.00	12,626,668.00	30,058,357.00	22.4%
6) Capital Outlay		6000-6999	1,294,386.71	2,172,751.54	3,467,138.25	4,103,002.00	1,681,007.00	5,784,009.00	66.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,398,012.52	0.00	3,398,012.52	3,411,000.00	0.00	3,411,000.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,861,032.90)	1,698,575.16	(162,457.74)	(1,773,900.00)	1,654,731.00	(119,169.00)	-26.6%
9) TOTAL, EXPENDITURES			199,602,819.79	59,337,143.06	258,939,962.85	218,213,962.00	55,793,045.00	274,007,007.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,069,457.66	(19,737,564.31)	9,331,893.35	25,752,578.00	(28,576,640.00)	(2,824,062.00)	-130.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	4,877,345.42	2,263,396.29	7,140,741.71	2,927,000.00	1,500,000.00	4,427,000.00	-38.0%
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	(19,671,597.06)	19,671,597.06	0.00	(24,779,438.00)	24,779,438.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,548,942.48)	17,408,200.77	(7,140,741.71)	(27,706,438.00)	23,279,438.00	(4,427,000.00)	-38.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,520,515.18	(2,329,363.54)	2,191,151.64	(1,953,860.00)	(5,297,202.00)	(7,251,062.00)	-430.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,515,563.77	11,245,114.13	42,760,677.90	36,036,078.95	8,915,750.59	44,951,829.54	5.1%
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)			31,515,563.77	11,245,114.13	42,760,677.90	36,036,078.95	8,915,750.59	44,951,829.54	5.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,515,563.77	11,245,114.13	42,760,677.90	36,036,078.95	8,915,750.59	44,951,829.54	5.1%
2) Ending Balance, June 30 (E + F1e)			36,036,078.95	8,915,750.59	44,951,829.54	34,082,218.95	3,618,548.59	37,700,767.54	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	347,430.40	0.00	347,430.40	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	1,869,247.71	0.00	1,869,247.71	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	8,915,750.59	8,915,750.59	0.00	3,618,548.59	3,618,548.59	-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	19,060,487.00	0.00	19,060,487.00	11,265,673.00	0.00	11,265,673.00	-40.9%
Professional Learning Center	0000	9780	1,000,000.00		1,000,000.00				
LCAP MPP RS 0395	0000	9780	6,174,777.00		6,174,777.00				
Facilities Update/Remodel	0000	9780	1,500,000.00		1,500,000.00				
Student Tech/Fields/Athletics/Vehicles	0000	9780	3,050,000.00		3,050,000.00				
2018-19 Deficit Spending	0000	9780	7,251,062.00		7,251,062.00				
Site Saturday School Goal 1113	0000	9780	84,648.00		84,648.00				
LCAP MPP RS0395	0000	9780				4,577,552.00		4,577,552.00	
2019-20 Deficit Spending	0000	9780				5,638,121.00		5,638,121.00	
Student Tech/Fields/Athletics/Vehicles	0000	9780				1,050,000.00		1,050,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,982,500.00	0.00	7,982,500.00	8,353,100.00	0.00	8,353,100.00	4.6%
Unassigned/Unappropriated Amount		9790	6,726,413.84	0.00	6,726,413.84	14,463,445.95	0.00	14,463,445.95	115.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	50,584,192.72	6,352,622.82	56,936,815.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
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	129,912.32	0.00	129,912.32				
3) Accounts Receivable		9200	678,373.96	6,957,728.78	7,636,102.74				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,814,884.06	19,187.64	1,834,071.70				
6) Stores		9320	347,430.40	0.00	347,430.40				
7) Prepaid Expenditures		9330	1,869,247.71	0.00	1,869,247.71				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,476,541.17	13,329,539.24	68,806,080.41				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	19,211,028.61	4,394,171.53	23,605,200.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	229,433.61	19,617.12	249,050.73				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			19,440,462.22	4,413,788.65	23,854,250.87				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,036,078.95	8,915,750.59	44,951,829.54				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	168,343,050.00	0.00	168,343,050.00	191,569,800.00	0.00	191,569,800.00	13.8%
Education Protection Account State Aid - Current Year		8012	29,849,529.00	0.00	29,849,529.00	27,156,601.00	0.00	27,156,601.00	-9.0%
State Aid - Prior Years		8019	66,969.00	0.00	66,969.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	139,033.53	0.00	139,033.53	100,000.00	0.00	100,000.00	-28.1%
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	13,357,049.18	0.00	13,357,049.18	16,130,000.00	0.00	16,130,000.00	20.8%
Unsecured Roll Taxes		8042	590,740.57	0.00	590,740.57	500,000.00	0.00	500,000.00	-15.4%
Prior Years' Taxes		8043	120,723.22	0.00	120,723.22	150,000.00	0.00	150,000.00	24.3%
Supplemental Taxes		8044	763,508.82	0.00	763,508.82	400,000.00	0.00	400,000.00	-47.6%
Education Revenue Augmentation Fund (ERAF)		8045	(2,993,131.17)	0.00	(2,993,131.17)	(2,500,000.00)	0.00	(2,500,000.00)	-16.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,479,756.66	0.00	11,479,756.66	200,002.00	0.00	200,002.00	-98.3%
Penalties and Interest from Delinquent Taxes		8048	19,194.96	0.00	19,194.96	20,000.00	0.00	20,000.00	4.2%
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%
<b>Subtotal, LCFF Sources</b>			<b>221,736,423.77</b>	<b>0.00</b>	<b>221,736,423.77</b>	<b>233,726,403.00</b>	<b>0.00</b>	<b>233,726,403.00</b>	<b>5.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,765,357.62)		(1,765,357.62)	(1,700,000.00)		(1,700,000.00)	-3.7%
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	296.00	0.00	296.00	1.00	0.00	1.00	-99.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>219,971,362.15</b>	<b>0.00</b>	<b>219,971,362.15</b>	<b>232,026,404.00</b>	<b>0.00</b>	<b>232,026,404.00</b>	<b>5.5%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,640,833.00	3,640,833.00	0.00	3,855,839.00	3,855,839.00	5.9%
Special Education Discretionary Grants		8182	0.00	547,934.56	547,934.56	0.00	332,929.00	332,929.00	-39.2%
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		8,078,110.84	8,078,110.84		7,717,144.00	7,717,144.00	-4.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		667,414.40	667,414.40		897,263.00	897,263.00	34.4%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		27,699.00	27,699.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		578,638.80	578,638.80		523,527.00	523,527.00	-9.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		160,975.24	160,975.24		170,000.00	170,000.00	5.6%
All Other Federal Revenue	All Other	8290	109,728.41	315,444.39	425,172.80	120,002.00	493,264.00	613,266.00	44.2%
<b>TOTAL, FEDERAL REVENUE</b>			109,728.41	13,989,351.23	14,099,079.64	120,002.00	14,017,665.00	14,137,667.00	0.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,035,739.00	0.00	4,035,739.00	7,990,000.00	0.00	7,990,000.00	98.0%
Lottery - Unrestricted and Instructional Materials		8560	3,507,568.25	1,382,741.27	4,890,309.52	3,339,932.00	1,000,000.00	4,339,932.00	-11.3%
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		1,678,945.95	1,678,945.95		1,562,455.00	1,562,455.00	-6.9%
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		1,343,239.00	1,343,239.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		111,207.08	111,207.08		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,623.10	10,949,759.00	11,037,382.10	88,000.00	1,493,208.00	1,581,208.00	-85.7%
<b>TOTAL, OTHER STATE REVENUE</b>			7,630,930.35	15,465,892.30	23,096,822.65	11,417,932.00	4,055,663.00	15,473,595.00	-33.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	52.98	2,263,340.79	2,263,393.77	0.00	1,500,000.00	1,500,000.00	-33.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	43,524.17	0.00	43,524.17	5,000.00	0.00	5,000.00	-88.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	56,450.70	0.00	56,450.70	59,002.00	0.00	59,002.00	4.5%
Interest		8660	582,989.78	0.00	582,989.78	201,100.00	0.00	201,100.00	-65.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	277,238.91	3,000.00	280,238.91	137,100.00	0.00	137,100.00	-51.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,877,994.43	7,877,994.43		7,643,077.00	7,643,077.00	-3.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			960,256.54	10,144,335.22	11,104,591.76	402,202.00	9,143,077.00	9,545,279.00	-14.0%
<b>TOTAL, REVENUES</b>			228,672,277.45	39,599,578.75	268,271,856.20	243,966,540.00	27,216,405.00	271,182,945.00	1.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	83,088,990.81	11,580,604.50	94,669,595.31	84,681,499.00	11,287,466.00	95,968,965.00	1.4%
Certificated Pupil Support Salaries		1200	5,251,804.65	2,580,087.01	7,831,891.66	5,825,452.00	2,648,035.00	8,473,487.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,690,482.05	528,518.25	10,219,000.30	9,695,561.00	390,623.00	10,086,184.00	-1.3%
Other Certificated Salaries		1900	1,141,198.81	1,098,491.64	2,239,690.45	1,550,255.00	1,098,416.00	2,648,671.00	18.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>99,172,476.32</b>	<b>15,787,701.40</b>	<b>114,960,177.72</b>	<b>101,752,767.00</b>	<b>15,424,540.00</b>	<b>117,177,307.00</b>	<b>1.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,536,537.94	4,361,773.40	5,898,311.34	1,636,443.00	4,827,053.00	6,463,496.00	9.6%
Classified Support Salaries		2200	14,804,738.88	2,361,962.15	17,166,701.03	15,181,613.00	2,295,501.00	17,477,114.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	3,793,897.80	647,102.38	4,441,000.18	3,786,639.00	715,117.00	4,501,756.00	1.4%
Clerical, Technical and Office Salaries		2400	7,191,583.91	910,157.61	8,101,741.52	7,344,431.00	925,481.00	8,269,912.00	2.1%
Other Classified Salaries		2900	643,434.54	67,653.87	711,088.41	702,082.00	80,257.00	782,339.00	10.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,970,193.07</b>	<b>8,348,649.41</b>	<b>36,318,842.48</b>	<b>28,651,208.00</b>	<b>8,843,409.00</b>	<b>37,494,617.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	13,950,135.93	11,634,590.97	25,584,726.90	16,179,538.00	2,410,439.00	18,589,977.00	-27.3%
PERS		3201-3202	4,042,276.70	1,316,914.13	5,359,190.83	4,943,315.00	1,630,840.00	6,574,155.00	22.7%
OASDI/Medicare/Alternative		3301-3302	3,486,454.79	871,022.79	4,357,477.58	3,561,367.00	922,969.00	4,484,336.00	2.9%
Health and Welfare Benefits		3401-3402	22,070,881.06	4,011,136.50	26,082,017.56	22,734,480.00	4,639,504.00	27,373,984.00	5.0%
Unemployment Insurance		3501-3502	63,500.35	11,875.64	75,375.99	65,573.00	12,164.00	77,737.00	3.1%
Workers' Compensation		3601-3602	3,815,245.58	722,542.97	4,537,788.55	2,612,626.00	498,462.00	3,111,088.00	-31.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,000.00	0.00	18,000.00	1,578,889.00	0.00	1,578,889.00	8671.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,446,494.41</b>	<b>18,568,083.00</b>	<b>66,014,577.41</b>	<b>51,675,788.00</b>	<b>10,114,378.00</b>	<b>61,790,166.00</b>	<b>-6.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	460,430.00	114,185.55	574,615.55	3,700,000.00	756,000.00	4,456,000.00	675.5%
Books and Other Reference Materials		4200	321,754.40	231,778.93	553,533.33	458,588.00	245,534.00	704,122.00	27.2%
Materials and Supplies		4300	4,028,355.82	3,085,896.94	7,114,252.76	7,780,880.00	3,454,960.00	11,235,840.00	57.9%
Noncapitalized Equipment		4400	1,120,447.40	1,029,391.83	2,149,839.23	1,017,940.00	991,818.00	2,009,758.00	-6.5%
Food		4700	84.62	0.00	84.62	5,000.00	0.00	5,000.00	5808.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,931,072.24</b>	<b>4,461,253.25</b>	<b>10,392,325.49</b>	<b>12,962,408.00</b>	<b>5,448,312.00</b>	<b>18,410,720.00</b>	<b>77.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,719,150.02	2,719,150.02	0.00	2,520,793.00	2,520,793.00	-7.3%
Travel and Conferences		5200	821,553.77	577,092.66	1,398,646.43	833,838.00	699,592.00	1,533,430.00	9.6%
Dues and Memberships		5300	61,931.50	1,350.00	63,281.50	68,955.00	4,000.00	72,955.00	15.3%
Insurance		5400 - 5450	1,058,280.00	0.00	1,058,280.00	1,309,250.00	0.00	1,309,250.00	23.7%
Operations and Housekeeping Services		5500	5,156,628.14	88,211.67	5,244,839.81	5,769,004.00	113,614.00	5,882,618.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,120,432.15	1,170,473.23	4,290,905.38	3,405,636.00	5,696,079.00	9,101,715.00	112.1%
Transfers of Direct Costs		5710	(358,608.28)	358,608.28	0.00	(412,588.00)	412,588.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,456.07)	2,542.43	(24,913.64)	(41,951.00)	2,500.00	(39,451.00)	58.4%
Professional/Consulting Services and Operating Expenditures		5800	6,014,919.90	3,379,368.80	9,394,288.70	5,967,043.00	3,137,802.00	9,104,845.00	-3.1%
Communications		5900	403,536.31	3,332.21	406,868.52	532,502.00	39,700.00	572,202.00	40.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,251,217.42</b>	<b>8,300,129.30</b>	<b>24,551,346.72</b>	<b>17,431,689.00</b>	<b>12,626,668.00</b>	<b>30,058,357.00</b>	<b>22.4%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	11,000.00	0.00	11,000.00	New
Buildings and Improvements of Buildings		6200	170,505.38	796,794.55	967,299.93	1,830,000.00	1,148,007.00	2,978,007.00	207.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,123,881.33	1,375,956.99	2,499,838.32	2,240,002.00	533,000.00	2,773,002.00	10.9%
Equipment Replacement		6500	0.00	0.00	0.00	22,000.00	0.00	22,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,294,386.71</b>	<b>2,172,751.54</b>	<b>3,467,138.25</b>	<b>4,103,002.00</b>	<b>1,681,007.00</b>	<b>5,784,009.00</b>	<b>66.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	13,309.00	0.00	13,309.00	15,000.00	0.00	15,000.00	12.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	93,571.63	0.00	93,571.63	80,000.00	0.00	80,000.00	-14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,672,247.04	0.00	2,672,247.04	2,700,000.00	0.00	2,700,000.00	1.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	63,970.56	0.00	63,970.56	45,000.00	0.00	45,000.00	-29.7%
Other Debt Service - Principal		7439	554,914.29	0.00	554,914.29	571,000.00	0.00	571,000.00	2.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,398,012.52</b>	<b>0.00</b>	<b>3,398,012.52</b>	<b>3,411,000.00</b>	<b>0.00</b>	<b>3,411,000.00</b>	<b>0.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,698,575.16)	1,698,575.16	0.00	(1,654,731.00)	1,654,731.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(162,457.74)	0.00	(162,457.74)	(119,169.00)	0.00	(119,169.00)	-26.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,861,032.90)</b>	<b>1,698,575.16</b>	<b>(162,457.74)</b>	<b>(1,773,900.00)</b>	<b>1,654,731.00</b>	<b>(119,169.00)</b>	<b>-26.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>199,602,819.79</b>	<b>59,337,143.06</b>	<b>258,939,962.85</b>	<b>218,213,962.00</b>	<b>55,793,045.00</b>	<b>274,007,007.00</b>	<b>5.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	33,826.42	0.00	33,826.42	500,000.00	0.00	500,000.00	1378.1%
Other Authorized Interfund Transfers Out		7619	4,843,519.00	2,263,396.29	7,106,915.29	2,427,000.00	1,500,000.00	3,927,000.00	-44.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,877,345.42	2,263,396.29	7,140,741.71	2,927,000.00	1,500,000.00	4,427,000.00	-38.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,671,597.06)	19,671,597.06	0.00	(24,779,438.00)	24,779,438.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,671,597.06)	19,671,597.06	0.00	(24,779,438.00)	24,779,438.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(24,548,942.48)	17,408,200.77	(7,140,741.71)	(27,706,438.00)	23,279,438.00	(4,427,000.00)	-38.0%

# 11 ADULT EDUCATION

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,870.00	51,870.00	0.0%
3) Other State Revenue		8300-8599	554,722.00	528,580.00	-4.7%
4) Other Local Revenue		8600-8799	6,718.41	3,024.00	-55.0%
5) TOTAL, REVENUES			613,310.41	583,474.00	-4.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	349,715.93	348,900.00	-0.2%
2) Classified Salaries		2000-2999	54,347.30	72,123.00	32.7%
3) Employee Benefits		3000-3999	124,253.45	112,008.60	-9.9%
4) Books and Supplies		4000-4999	240,021.31	19,903.40	-91.7%
5) Services and Other Operating Expenditures		5000-5999	29,559.42	5,225.00	-82.3%
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	35,903.73	25,314.00	-29.5%
9) TOTAL, EXPENDITURES			833,801.14	583,474.00	-30.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(220,490.73)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,490.73)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	572,214.88	351,724.15	-38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			572,214.88	351,724.15	-38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			572,214.88	351,724.15	-38.5%
2) Ending Balance, June 30 (E + F1e)			351,724.15	351,724.15	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			351,724.15	351,724.15	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	356,633.18		
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	110,490.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			467,124.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	104,266.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,133.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			115,400.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			351,724.15		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	51,870.00	51,870.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>51,870.00</b>	<b>51,870.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	528,580.00	528,580.00	0.0%
All Other State Revenue	All Other	8590	26,142.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>554,722.00</b>	<b>528,580.00</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,718.41	3,024.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,718.41</b>	<b>3,024.00</b>	<b>-55.0%</b>
<b>TOTAL, REVENUES</b>			<b>613,310.41</b>	<b>583,474.00</b>	<b>-4.9%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	175,842.65	131,680.00	-25.1%
Certificated Pupil Support Salaries		1200	41,695.80	102,000.00	144.6%
Certificated Supervisors' and Administrators' Salaries		1300	132,177.48	115,220.00	-12.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			349,715.93	348,900.00	-0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	14,543.15	37,272.00	156.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,991.99	34,851.00	-10.6%
Other Classified Salaries		2900	812.16	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			54,347.30	72,123.00	32.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	70,553.43	52,441.60	-25.7%
PERS		3201-3202	6,996.54	12,061.00	72.4%
OASDI/Medicare/Alternative		3301-3302	8,901.42	13,565.00	52.4%
Health and Welfare Benefits		3401-3402	25,444.24	22,884.00	-10.1%
Unemployment Insurance		3501-3502	220.33	207.00	-6.1%
Workers' Compensation		3601-3602	12,137.49	10,850.00	-10.6%
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			124,253.45	112,008.60	-9.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	571.37	2,000.00	250.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,887.88	8,086.40	-84.4%
Noncapitalized Equipment		4400	187,562.06	9,817.00	-94.8%
TOTAL, BOOKS AND SUPPLIES			240,021.31	19,903.40	-91.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,838.74	500.00	-95.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	654.00	500.00	-23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,496.68	525.00	-64.9%
Professional/Consulting Services and Operating Expenditures		5800	16,570.00	3,700.00	-77.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,559.42</b>	<b>5,225.00</b>	<b>-82.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	35,903.73	25,314.00	-29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,903.73	25,314.00	-29.5%
TOTAL, EXPENDITURES			833,801.14	583,474.00	-30.0%

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

# **12 CHILD DEVELOPMENT FUND**

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	924,783.13	996,800.00	7.8%
3) Other State Revenue		8300-8599	1,823,920.78	1,833,773.00	0.5%
4) Other Local Revenue		8600-8799	4,302.38	2,322.00	-46.0%
5) TOTAL, REVENUES			2,753,006.29	2,832,895.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	571,206.99	552,452.00	-3.3%
2) Classified Salaries		2000-2999	917,676.80	937,283.00	2.1%
3) Employee Benefits		3000-3999	762,165.94	786,177.00	3.2%
4) Books and Supplies		4000-4999	222,789.99	248,119.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	198,199.45	192,970.00	-2.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	126,554.01	93,854.00	-25.8%
9) TOTAL, EXPENDITURES			2,798,593.18	2,810,855.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,586.89)	22,040.00	-148.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,586.89)	22,040.00	-148.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	222,003.48	176,416.59	-20.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			222,003.48	176,416.59	-20.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			222,003.48	176,416.59	-20.5%
2) Ending Balance, June 30 (E + F1e)					
			176,416.59	198,456.59	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	176,416.59	198,456.59	12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,048.24		
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	576,038.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,546.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			614,632.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	192,867.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	245,348.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			438,215.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			176,416.59		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	924,783.13	996,800.00	7.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>924,783.13</b>	<b>996,800.00</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>					
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	1,783,032.78	1,833,773.00	2.8%
All Other State Revenue	All Other	8590	40,888.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,823,920.78</b>	<b>1,833,773.00</b>	<b>0.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,249.90	493.00	-84.8%
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	1,052.48	1,829.00	73.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,302.38</b>	<b>2,322.00</b>	<b>-46.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,753,006.29</b>	<b>2,832,895.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	571,206.99	552,452.00	-3.3%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>571,206.99</b>	<b>552,452.00</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	491,245.48	499,503.00	1.7%
Classified Support Salaries		2200	169,018.70	177,881.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	127,347.01	146,331.00	14.9%
Clerical, Technical and Office Salaries		2400	130,065.61	113,568.00	-12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>917,676.80</b>	<b>937,283.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	110,347.77	69,074.00	-37.4%
PERS		3201-3202	144,871.04	177,290.00	22.4%
OASDI/Medicare/Alternative		3301-3302	79,483.00	81,859.00	3.0%
Health and Welfare Benefits		3401-3402	382,044.23	428,232.00	12.1%
Unemployment Insurance		3501-3502	729.32	735.00	0.8%
Workers' Compensation		3601-3602	44,690.58	28,987.00	-35.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>762,165.94</b>	<b>786,177.00</b>	<b>3.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,865.15	233,119.00	24.1%
Noncapitalized Equipment		4400	34,924.84	15,000.00	-57.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>222,789.99</b>	<b>248,119.00</b>	<b>11.4%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,932.88	3,500.00	19.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,484.19	62,050.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,519.43	4,380.00	24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	119,548.56	111,010.00	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	3,770.40	6,500.00	72.4%
Communications		5900	4,943.99	5,530.00	11.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>198,199.45</b>	<b>192,970.00</b>	<b>-2.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	126,554.01	93,854.00	-25.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>126,554.01</b>	<b>93,854.00</b>	<b>-25.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,798,593.18</b>	<b>2,810,855.00</b>	<b>0.4%</b>

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

# **13 NUTRITION SERVICES FUND**

The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,806,134.41	10,500,250.00	-2.8%
3) Other State Revenue		8300-8599	744,104.36	785,500.00	5.6%
4) Other Local Revenue		8600-8799	598,158.09	630,400.00	5.4%
5) TOTAL, REVENUES			12,148,396.86	11,916,150.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,455,803.50	4,761,797.00	6.9%
3) Employee Benefits		3000-3999	2,224,605.09	2,363,251.00	6.2%
4) Books and Supplies		4000-4999	5,506,164.53	5,483,610.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	120,400.79	192,581.00	59.9%
6) Capital Outlay		6000-6999	0.00	80,000.00	New
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	1.00	New
9) TOTAL, EXPENDITURES			12,306,973.91	12,881,240.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(158,577.05)	(965,090.00)	508.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,826.42	500,000.00	1378.1%
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			33,826.42	500,000.00	1378.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(124,750.63)	(465,090.00)	272.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,426,761.12	1,170,675.45	-17.9%
b) Audit Adjustments					
		9793	(131,335.04)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,295,426.08	1,170,675.45	-9.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,295,426.08	1,170,675.45	-9.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	25,000.00	0.00	-100.0%
Stores					
		9712	38,196.80	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,106,133.15	704,239.95	-36.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,164,652.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,622,056.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	49,291.42		
6) Stores		9320	38,196.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,901,697.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	151,214.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,579,808.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,731,022.21		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,170,675.45		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,096,827.14	10,500,250.00	4.0%
Donated Food Commodities		8221	709,307.27	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,806,134.41</b>	<b>10,500,250.00</b>	<b>-2.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	744,104.36	785,500.00	5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>744,104.36</b>	<b>785,500.00</b>	<b>5.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,148.40	0.00	-100.0%
Food Service Sales		8634	591,984.48	623,000.00	5.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,358.66	6,400.00	-31.6%
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	(8,333.45)	1,000.00	-112.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>598,158.09</b>	<b>630,400.00</b>	<b>5.4%</b>
<b>TOTAL, REVENUES</b>			<b>12,148,396.86</b>	<b>11,916,150.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,816,425.39	4,026,203.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	377,478.70	454,300.00	20.4%
Clerical, Technical and Office Salaries		2400	261,899.41	281,294.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,455,803.50	4,761,797.00	6.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	626,129.55	715,375.00	14.3%
OASDI/Medicare/Alternative		3301-3302	316,195.12	323,634.00	2.4%
Health and Welfare Benefits		3401-3402	1,145,958.49	1,233,561.00	7.6%
Unemployment Insurance		3501-3502	2,173.01	2,176.00	0.1%
Workers' Compensation		3601-3602	134,148.92	88,505.00	-34.0%
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			2,224,605.09	2,363,251.00	6.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	202,166.71	463,550.00	129.3%
Noncapitalized Equipment		4400	143,027.51	120,560.00	-15.7%
Food		4700	5,160,970.31	4,899,500.00	-5.1%
TOTAL, BOOKS AND SUPPLIES			5,506,164.53	5,483,610.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,065.52	5,400.00	6.6%
Dues and Memberships		5300	1,104.92	1,250.00	13.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,540.00	10,440.00	-16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,198.93	164,000.00	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,131.60)	(72,184.00)	-24.9%
Professional/Consulting Services and Operating Expenditures		5800	54,895.31	80,175.00	46.1%
Communications		5900	3,727.71	3,500.00	-6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,400.79</b>	<b>192,581.00</b>	<b>59.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	40,000.00	New
Equipment Replacement		6500	0.00	40,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>80,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	1.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>1.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,306,973.91</b>	<b>12,881,240.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,826.42	500,000.00	1378.1%
(a) TOTAL, INTERFUND TRANSFERS IN			33,826.42	500,000.00	1378.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,826.42	500,000.00	1378.1%

# **14 DEFERRED MAINTENANCE**

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,765,357.62	1,700,000.00	-3.7%
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	25,096.07	10,000.00	-60.2%
5) TOTAL, REVENUES			1,790,453.69	1,710,000.00	-4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,584.01	15,000.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	1,616,016.35	517,495.39	-68.0%
6) Capital Outlay		6000-6999	723,425.50	276,400.00	-61.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,353,025.86	808,895.39	-65.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(562,572.17)	901,104.61	-260.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,566.12	0.00	-100.0%
b) Transfers Out		7600-7629	68,566.12	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(562,572.17)	901,104.61	-260.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,409,907.39	847,335.22	-39.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,409,907.39	847,335.22	-39.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,409,907.39	847,335.22	-39.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	847,335.22	1,748,439.83	106.3%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,482,661.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,614.94		
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			1,490,276.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	642,941.22		
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			642,941.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			847,335.22		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,765,357.62	1,700,000.00	-3.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,765,357.62</b>	<b>1,700,000.00</b>	<b>-3.7%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,096.07	10,000.00	-60.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,096.07</b>	<b>10,000.00</b>	<b>-60.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,790,453.69</b>	<b>1,710,000.00</b>	<b>-4.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	13,584.01	15,000.00	10.4%
TOTAL, BOOKS AND SUPPLIES			13,584.01	15,000.00	10.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,616,016.35	517,495.39	-68.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,616,016.35</b>	<b>517,495.39</b>	<b>-68.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	261,088.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	270,219.00	276,400.00	2.3%
Equipment		6400	131,029.20	0.00	-100.0%
Equipment Replacement		6500	61,089.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>723,425.50</b>	<b>276,400.00</b>	<b>-61.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,353,025.86</b>	<b>808,895.39</b>	<b>-65.6%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	68,566.12	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,566.12	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	68,566.12	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,566.12	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

## **21 BUILDING FUND**

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	292,408.25	71,920.00	-75.4%
5) TOTAL, REVENUES			292,408.25	71,920.00	-75.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,200.03	189,848.00	-38.4%
3) Employee Benefits		3000-3999	113,824.16	75,839.00	-33.4%
4) Books and Supplies		4000-4999	140,379.27	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,454.17	78,300.36	88.9%
6) Capital Outlay		6000-6999	15,276,864.21	12,555,695.00	-17.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,880,721.84	12,899,682.36	-18.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,588,313.59)	(12,827,762.36)	-17.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,588,313.59)	(12,827,762.36)	-17.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,140,229.93	13,551,916.34	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,140,229.93	13,551,916.34	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,140,229.93	13,551,916.34	-53.5%
2) Ending Balance, June 30 (E + F1e)			13,551,916.34	724,153.98	-94.7%
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			13,551,532.57	724,655.21	-94.7%
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	383.77	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(501.23)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,093,787.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	69,153.70		
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			15,162,941.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,609,209.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,816.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,611,025.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,551,916.34		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	292,408.25	71,920.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			292,408.25	71,920.00	-75.4%
<b>TOTAL, REVENUES</b>			292,408.25	71,920.00	-75.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	252,423.89	147,648.00	-41.5%
Clerical, Technical and Office Salaries		2400	55,776.14	42,200.00	-24.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>308,200.03</b>	<b>189,848.00</b>	<b>-38.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,699.08	34,290.00	-28.1%
OASDI/Medicare/Alternative		3301-3302	22,285.82	14,523.00	-34.8%
Health and Welfare Benefits		3401-3402	34,443.72	23,134.00	-32.8%
Unemployment Insurance		3501-3502	149.52	95.00	-36.5%
Workers' Compensation		3601-3602	9,246.02	3,797.00	-58.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>113,824.16</b>	<b>75,839.00</b>	<b>-33.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,193.96	0.00	-100.0%
Noncapitalized Equipment		4400	110,185.31	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,379.27</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,265.42	15,000.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,188.75	63,300.36	173.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,454.17</b>	<b>78,300.36</b>	<b>88.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	517,856.59	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,725,056.40	12,555,695.00	-14.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,951.22	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,276,864.21</b>	<b>12,555,695.00</b>	<b>-17.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,880,721.84</b>	<b>12,899,682.36</b>	<b>-18.8%</b>

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

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

## **25 CAPITAL FACILITIES FUND**

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,236,165.36	900,000.00	-27.2%
5) TOTAL, REVENUES			1,236,165.36	900,000.00	-27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,748.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	606,242.14	812,480.00	34.0%
6) Capital Outlay		6000-6999	5,636,844.68	13,491,108.00	139.3%
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			6,260,835.65	14,303,588.00	128.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,024,670.29)	(13,403,588.00)	166.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,263,396.29	1,500,000.00	-33.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,263,396.29	1,500,000.00	-33.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,761,274.00)	(11,903,588.00)	331.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,966,881.84	13,205,607.84	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,966,881.84	13,205,607.84	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,966,881.84	13,205,607.84	-17.3%
2) Ending Balance, June 30 (E + F1e)			13,205,607.84	1,302,019.84	-90.1%
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			13,205,607.84	1,302,019.84	-90.1%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,784,050.27		
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	96,845.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	70.93		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,880,966.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	675,358.44		
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			675,358.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,205,607.84		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	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	188,783.27	100,000.00	-47.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,047,382.09	800,000.00	-23.6%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,236,165.36	900,000.00	-27.2%
<b>TOTAL, REVENUES</b>			1,236,165.36	900,000.00	-27.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	368.51	0.00	-100.0%
Noncapitalized Equipment		4400	17,380.32	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,748.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	417,788.02	402,480.00	-3.7%
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	188,454.12	410,000.00	117.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>606,242.14</b>	<b>812,480.00</b>	<b>34.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	149,207.44	1,175,000.00	687.5%
Buildings and Improvements of Buildings		6200	5,462,675.86	12,306,108.00	125.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,961.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,636,844.68</b>	<b>13,491,108.00</b>	<b>139.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,260,835.65</b>	<b>14,303,588.00</b>	<b>128.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,263,396.29	1,500,000.00	-33.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,263,396.29	1,500,000.00	-33.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,263,396.29	1,500,000.00	-33.7%

## **35 SCHOOL FACILITY FUND**

The School Facilities Fund was established to receive apportionments from various State School Facilities Funds and is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12.23	10.00	-18.2%
5) TOTAL, REVENUES			12.23	10.00	-18.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12.23	10.00	-18.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12.23	10.00	-18.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	979.87	992.10	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			979.87	992.10	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			979.87	992.10	1.2%
2) Ending Balance, June 30 (E + F1e)			992.10	1,002.10	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			992.10	1,002.10	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	988.22		
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	3.88		
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			992.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			992.10		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12.23	10.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12.23	10.00	-18.2%
<b>TOTAL, REVENUES</b>			12.23	10.00	-18.2%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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

# **40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

The Capital Outlay Projects Fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,354.80	16,000.00	-39.3%
5) TOTAL, REVENUES			26,354.80	16,000.00	-39.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	1,600,000.00	New
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			3,600.00	1,600,000.00	44344.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,754.80	(1,584,000.00)	-7061.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,754.80	(1,584,000.00)	-7061.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,158,665.91	2,181,420.71	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,158,665.91	2,181,420.71	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,158,665.91	2,181,420.71	1.1%
2) Ending Balance, June 30 (E + F1e)			2,181,420.71	597,420.71	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,181,420.71	597,420.71	-72.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,172,886.19		
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	8,534.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,181,420.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,181,420.71		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,354.80	16,000.00	-39.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			26,354.80	16,000.00	-39.3%
<b>TOTAL, REVENUES</b>			26,354.80	16,000.00	-39.3%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,600.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,600.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,600,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,600,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,600.00</b>	<b>1,600,000.00</b>	<b>44344.4%</b>

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

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

# **51 BOND INTEREST AND REDEMPTION FUND**

The Bond Interest and Redemption Fund is used for the repayment of bonds issued .





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,172.99	65,000.00	-4.7%
4) Other Local Revenue		8600-8799	11,022,127.50	13,022,028.00	18.1%
5) TOTAL, REVENUES			11,090,300.49	13,087,028.00	18.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,505,317.00	13,087,027.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,505,317.00	13,087,027.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,415,016.51)	1.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	560,385.87	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			560,385.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(854,630.64)	1.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,698,223.88	20,843,593.24	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,698,223.88	20,843,593.24	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,698,223.88	20,843,593.24	-3.9%
2) Ending Balance, June 30 (E + F1e)			20,843,593.24	20,843,594.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,843,593.24	20,843,594.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,843,593.24		
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			20,843,593.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			20,843,593.24		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	68,172.99	65,000.00	-4.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			68,172.99	65,000.00	-4.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,321,293.54	10,967,028.00	17.7%
Unsecured Roll		8612	989,230.67	975,000.00	-1.4%
Prior Years' Taxes		8613	15,020.12	30,000.00	99.7%
Supplemental Taxes		8614	351,799.02	150,000.00	-57.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	140,842.41	100,000.00	-29.0%
Interest		8660	203,941.74	800,000.00	292.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,022,127.50	13,022,028.00	18.1%
<b>TOTAL, REVENUES</b>			11,090,300.49	13,087,028.00	18.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,192,362.90	5,693,634.00	9.7%
Bond Interest and Other Service Charges		7434	7,312,954.10	7,393,393.00	1.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,505,317.00</b>	<b>13,087,027.00</b>	<b>4.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,505,317.00</b>	<b>13,087,027.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	560,385.87	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			560,385.87	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			560,385.87	0.00	-100.0%

## **67 SELF INSURANCE FUND**

The Self-Insurance Fund is used to separate moneys received for self-insurance activities from other operating funds.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,271,712.06	3,909,501.00	-25.8%
5) TOTAL, REVENUES			5,271,712.06	3,909,501.00	-25.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	254,556.95	237,206.00	-6.8%
3) Employee Benefits		3000-3999	1,619,094.79	3,083,331.70	90.4%
4) Books and Supplies		4000-4999	26,135.90	60,600.00	131.9%
5) Services and Other Operating Expenses		5000-5999	1,729,732.48	2,566,850.00	48.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,629,520.12	5,947,987.70	63.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,642,191.94	(2,038,486.70)	-224.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,843,519.00	2,427,000.00	-49.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,843,519.00	2,427,000.00	-49.9%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,485,710.94	388,513.30	-94.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,973,287.89	14,458,998.83	81.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,287.89	14,458,998.83	81.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,973,287.89	14,458,998.83	81.3%
2) Ending Net Position, June 30 (E + F1e)			14,458,998.83	14,847,512.13	2.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	14,847,512.13	New
b) Restricted Net Position		9797	14,458,998.83	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,378,382.06		
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	75,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	145,377.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,258,223.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			26,856,982.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,745,446.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,074,046.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	3,578,490.00		
7) TOTAL, LIABILITIES			12,397,983.52		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			14,458,998.83		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	236,768.11	100,750.00	-57.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,709,160.86	3,258,750.00	-30.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	325,783.09	550,001.00	68.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,271,712.06	3,909,501.00	-25.8%
<b>TOTAL, REVENUES</b>			5,271,712.06	3,909,501.00	-25.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,279.30	99,287.00	33.7%
Clerical, Technical and Office Salaries		2400	180,277.65	137,919.00	-23.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			254,556.95	237,206.00	-6.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,901.33	42,845.00	10.1%
OASDI/Medicare/Alternative		3301-3302	18,986.48	18,147.00	-4.4%
Health and Welfare Benefits		3401-3402	53,552.64	47,453.00	-11.4%
Unemployment Insurance		3501-3502	124.11	142.00	14.4%
Workers' Compensation		3601-3602	7,636.83	4,744.70	-37.9%
OPEB, Allocated		3701-3702	1,499,893.40	2,970,000.00	98.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,619,094.79	3,083,331.70	90.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	69.01	0.00	-100.0%
Materials and Supplies		4300	22,782.18	55,100.00	141.9%
Noncapitalized Equipment		4400	3,284.71	5,500.00	67.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			26,135.90	60,600.00	131.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,695.00	8,500.00	215.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	29,483.95	45,000.00	52.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,960.62	150,500.00	19.5%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,571,592.91	2,362,550.00	50.3%
Communications		5900	0.00	200.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,729,732.48</b>	<b>2,566,850.00</b>	<b>48.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,629,520.12</b>	<b>5,947,987.70</b>	<b>63.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,843,519.00	2,427,000.00	-49.9%
(a) TOTAL, INTERFUND TRANSFERS IN			4,843,519.00	2,427,000.00	-49.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,843,519.00	2,427,000.00	-49.9%

# COMMUNITY FACILITIES DISTRICT

The Capital Project Fund (Fund 49) and Debt Service Fund (Fund 52) for Blended Component Units are contained within the Community Facilities District.

## **Fund 49 - Capital Project Fund for Blended Component Units**

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.

## **Fund 52 - Debt Service Fund for Blended Component Units**

Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	247.47	250.00	1.0%
5) TOTAL, REVENUES			247.47	250.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	867,018.08	100.00	-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			867,018.08	100.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(866,770.61)	150.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(866,770.61)	150.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	866,871.72	101.11	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			866,871.72	101.11	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			866,871.72	101.11	-100.0%
2) Ending Balance, June 30 (E + F1e)			101.11	251.11	148.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			101.11	251.11	148.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.11		
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			101.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			101.11		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	247.47	250.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			247.47	250.00	1.0%
<b>TOTAL, REVENUES</b>			247.47	250.00	1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	867,018.08	100.00	-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%
<b>TOTAL, CAPITAL OUTLAY</b>			867,018.08	100.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			867,018.08	100.00	-100.0%

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

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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	737,743.07	730,400.00	-1.0%
5) TOTAL, REVENUES			737,743.07	730,400.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	555,672.93	560,000.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			555,672.93	560,000.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			182,070.14	170,400.00	-6.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	15,345.33	12,500.00	-18.5%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,345.33)	(12,500.00)	-18.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			166,724.81	157,900.00	-5.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,374,258.76	4,540,983.57	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,374,258.76	4,540,983.57	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,374,258.76	4,540,983.57	3.8%
2) Ending Balance, June 30 (E + F1e)			4,540,983.57	4,698,883.57	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,540,983.57	4,698,883.57	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,540,983.57		
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			4,540,983.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,540,983.57		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	694,420.69	698,400.00	0.6%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	43,322.38	32,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			737,743.07	730,400.00	-1.0%
<b>TOTAL, REVENUES</b>			737,743.07	730,400.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	377,377.17	380,000.00	0.7%
Other Debt Service - Principal		7439	178,295.76	180,000.00	1.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>555,672.93</b>	<b>560,000.00</b>	<b>0.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>555,672.93</b>	<b>560,000.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	15,345.33	12,500.00	-18.5%
<b>(d) TOTAL, USES</b>			15,345.33	12,500.00	-18.5%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(15,345.33)	(12,500.00)	-18.5%

**GANN**



	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	114,477,231.18		114,477,231.18			117,170,192.42
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,787.82		21,787.82			21,506.39
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	21,506.39		21,506.39	21,137.00		21,137.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			21,506.39			21,137.00
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
1. Homeowners' Exemption (Object 8021)	139,033.53		139,033.53	100,000.00		100,000.00
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)	13,357,049.18		13,357,049.18	16,130,000.00		16,130,000.00
5. Unsecured Roll Taxes (Object 8042)	590,740.57		590,740.57	500,000.00		500,000.00
6. Prior Years' Taxes (Object 8043)	120,723.22		120,723.22	150,000.00		150,000.00
7. Supplemental Taxes (Object 8044)	763,508.82		763,508.82	400,000.00		400,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,993,131.17)		(2,993,131.17)	(2,500,000.00)		(2,500,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	19,194.96		19,194.96	20,000.00		20,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	13,743,150.43		13,743,150.43	1,700,002.00		1,700,002.00
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)	25,740,269.54	0.00	25,740,269.54	16,500,002.00	0.00	16,500,002.00
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)	25,740,269.54	0.00	25,740,269.54	16,500,002.00	0.00	16,500,002.00



	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,248,774.34			2,304,408.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,248,774.34			2,304,408.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	198,192,579.00		198,192,579.00	218,726,401.00		218,726,401.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	66,969.00		66,969.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	198,259,548.00	0.00	198,259,548.00	218,726,401.00	0.00	218,726,401.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	268,271,856.20		268,271,856.20	271,182,945.00		271,182,945.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	582,989.78		582,989.78	201,100.00		201,100.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			114,477,231.18			117,170,192.42
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9871			0.9828
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			117,170,192.42			119,381,048.66
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			25,740,269.54			16,500,002.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,580,766.80			2,536,440.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			93,678,697.22			105,185,454.66
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,678,697.22			105,185,454.66
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])			260,078.19			90,304.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			26,000,347.73			16,590,306.74
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)			93,418,619.03			105,095,149.92
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			26,000,347.73			
b. State Subventions (Line D8)			93,418,619.03			
c. Less: Excluded Appropriations (Line C23)			2,248,774.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			117,170,192.42			



# LOTTERY REPORT



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,815,223.63		300,102.27	2,115,325.90
2. State Lottery Revenue	8560	3,507,568.25		1,382,741.27	4,890,309.52
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)		5,322,791.88	0.00	1,682,843.54	7,005,635.42
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	290,043.99			290,043.99
2. Classified Salaries	2000-2999	1,109,118.42			1,109,118.42
3. Employee Benefits	3000-3999	139,133.44			139,133.44
4. Books and Supplies	4000-4999	542,356.37		82,276.32	624,632.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	997,887.82			997,887.82
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			219,019.73	219,019.73
6. Capital Outlay	6000-6999	12,271.00			12,271.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,090,811.04	0.00	301,296.05	3,392,107.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,231,980.84	0.00	1,381,547.49	3,613,528.33
<b>D. COMMENTS:</b>					
Printed Instructional Materials for student use in classroom. Odysseyware Online Study materials.					

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

# **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	114,960,177.72	301	0.00	303	114,960,177.72	305	1,380,589.11		307	113,579,588.61	309
2000 - Classified Salaries	36,318,842.48	311	4,524.96	313	36,314,317.52	315	4,579,589.24		317	31,734,728.28	319
3000 - Employee Benefits	66,014,577.41	321	651.23	323	66,013,926.18	325	2,116,141.95		327	63,897,784.23	329
4000 - Books, Supplies Equip Replace. (6500)	10,392,325.49	331	33,673.68	333	10,358,651.81	335	987,107.90		337	9,371,543.91	339
5000 - Services. . . & 7300 - Indirect Costs	24,388,888.98	341	184,989.06	343	24,203,899.92	345	3,721,237.12		347	20,482,662.80	349
TOTAL					251,850,973.15	365			TOTAL	239,066,307.83	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. . . . .			59.20%
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 th provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.20%
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). . . . .	239,066,307.83
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



# INDIRECT COST RATE





**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 9,349,182.41
- 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) 207,944,415.20

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.50%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,822,666.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,589,989.16
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,398.91
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)	1,240,880.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,692,934.76
9. Carry-Forward Adjustment (Part IV, Line F)	(961,366.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,731,567.94

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,053,188.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,009,779.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	24,635,721.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,008,515.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	148,431.28
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,450,352.77
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	119,736.76
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)	0.00
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)	26,334,233.15
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)	540.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	797,897.41
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,672,039.17
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,306,973.91
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	249,537,409.10

**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)

6.29%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18)

5.90%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>15,692,934.76</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,410,356.48</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.64%) 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 (7.64%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.64%) times Part III, Line B18); zero if positive	<u>(961,366.82)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(961,366.82)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.90%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-480,683.41) is applied to the current year calculation and the remainder (\$-480,683.41) is deferred to one or more future years:	<u>6.10%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-320,455.61) is applied to the current year calculation and the remainder (\$-640,911.21) is deferred to one or more future years:	<u>6.16%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(961,366.82)</u>

**EVERY STUDENT SUCCEEDS ACT MAINTENANCE  
OF EFFORT EXPENDITURES**



Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	266,080,704.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,968,281.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	148,431.28
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,040,581.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	618,884.85
4. Other Transfers Out	All	9200	7200-7299	2,672,247.04
5. Interfund Transfers Out	All	9300	7600-7629	7,140,741.71
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,620,885.90
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	158,577.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				236,650,113.89

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		21,377.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,070.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	238,328,705.77	11,059.45
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)	238,328,705.77	11,059.45
B. Required effort (Line A.2 times 90%)	214,495,835.19	9,953.51
C. Current year expenditures (Line I.E and Line II.B)	236,650,113.89	11,070.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

# PROGRAM COST REPORT





Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	12,878.18	386,606.42	399,484.60	25,404.26	424,888.86	
1110	Regular Education, K-12	172,713,478.49	20,074,507.03	192,787,985.52	12,259,889.09	205,047,874.61	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,624,487.96	37,574.79	2,662,062.75	169,287.49	2,831,350.24	
3300	Independent Study Centers	1,101,955.67	45,818.32	1,147,773.99	72,989.93	1,220,763.92	
3400	Opportunity Schools	1,454,395.60	129,566.22	1,583,961.82	100,728.25	1,684,690.07	
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	117,236.55	0.00	117,236.55	7,455.38	124,691.93	
4110	Regular Education, Adult	347.14	0.00	347.14	22.08	369.22	
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	3,393,953.14	42,702.58	3,436,655.72	218,545.87	3,655,201.59	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	30,616,780.02	2,082,409.16	32,699,189.18	2,079,426.43	34,778,615.61	
6000	Regional Occupational Ctr/Prg (ROC/P)	94,694.19	447,649.54	542,343.73	34,489.05	576,832.78	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	152,124.87	476,339.81	628,464.68	39,965.70	668,430.38	
8500	Child Care and Development Services	0.00	20,347.71	20,347.71	1,293.96	21,641.67	
<b>Other Costs</b>							
----	Food Services				7,027.63	7,027.63	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				3,502,322.45	3,502,322.45	
----	Other Outgo				10,538,754.23	10,538,754.23	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		147,060.42	147,060.42	1,012,646.70	1,159,707.12	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(162,457.74)	(162,457.74)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	212,282,331.81	23,890,582.00	236,172,913.81	15,859,686.45	266,080,704.57	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Service (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	719.55	0.00	0.00	3,155.35	1,172.53	0.00	0.00			7,830.75	0.00	12,878.18
1110	Regular Education, K-12	128,801,299.98	5,044,560.70	3,404,421.67	14,235,183.08	10,531,160.99	3,830,380.71	2,005,529.81			4,860,941.55	0.00	172,713,478.49
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,540,974.10	3,509.08	52,388.81	486,687.09	393,026.89	0.00	2,985.52			144,916.47	0.00	2,624,487.96
3300	Independent Study Centers	563,419.16	0.00	0.00	302,960.27	235,557.30	0.00	0.00			18.94	0.00	1,101,955.67
3400	Opportunity Schools	1,092,618.03	3,766.15	0.00	194,425.58	162,675.36	0.00	0.00			910.48	0.00	1,454,395.60
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	108,096.21	9,140.34	0.00	0.00	0.00	0.00	0.00			0.00	0.00	117,236.55
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	347.14	0.00	0.00			0.00	0.00	347.14
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,002,404.43	896,306.10	76,473.18	0.00	416,758.25	0.00	0.00			2,011.18	0.00	3,393,953.14
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	20,961,565.25	350,640.20	0.00	40,179.37	7,981,272.65	1,261,045.99	0.00			21,536.56	540.00	30,616,780.02
6000	ROC/P	82,260.77	12,433.42	0.00	0.00	0.00	0.00	0.00			0.00	0.00	94,694.19
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		148,431.28	0.00	3,693.59	0.00	152,124.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		155,153,357.48	6,320,355.99	3,533,283.66	15,262,590.74	19,721,971.11	5,091,426.70	2,008,515.33	148,431.28	0.00	5,041,859.52	540.00	212,282,331.81

\* 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		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	386,606.42	0.00		386,606.42
1110	Regular Education, K-12	1,172,454.57	18,930,895.76	(28,843.30)		20,074,507.03
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	17,930.18	20,347.71	(703.10)		37,574.79
3300	Independent Study Centers	5,122.91	40,695.41	0.00		45,818.32
3400	Opportunity Schools	7,684.37	122,086.24	(204.39)		129,566.22
3550	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	10,553.20	32,149.38	0.00		42,702.58
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	152,406.54	1,934,049.51	(4,046.89)		2,082,409.16
6000	ROC/P	0.00	447,649.54	0.00		447,649.54
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	476,339.81	0.00		476,339.81
8500	Child Care and Development Svcs.	0.00	20,347.71	0.00		20,347.71
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	24,974.18	122,086.24	0.00		147,060.42
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		1,391,125.95	22,533,253.73	(33,797.68)		23,890,582.00

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,450,352.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,398.91
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,942,403.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,589,989.16
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,022,144.19
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	212,282,331.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	23,890,582.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	236,172,913.81
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	797,897.41
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,672,039.17
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,306,973.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,776,910.49
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		251,949,824.30
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.36%

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)	7,027.63				7,027.63
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,502,322.45		3,502,322.45
Other Outgo (Objects 1000-7999)				10,538,754.23	10,538,754.23
<b>Total Other Costs</b>	<b>7,027.63</b>	<b>0.00</b>	<b>3,502,322.45</b>	<b>10,538,754.23</b>	<b>14,048,104.31</b>

# CATEGORICALS



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) <b>AWARD</b>	NCLB: TTL 1 PART A	SP ED BASIC GRANT	SP ED IDEA B, SEC611 PRVT	SP ED IDEA PRESCHOOL	SP ED IDEA MNTL HLTH, PT B	SP ED IDEA PRESCHOOL	SP ED IDEA PRESCHOOL STFDEV
1. Prior Year Carryover	1,921,833.00						
2. a. Current Year Award	7,842,800.00	3,599,982.00	40,851.00	78,964.00	253,278.00	215,005.56	687.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	7,842,800.00	3,599,982.00	40,851.00	78,964.00	253,278.00	215,005.56	687.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	9,764,633.00	3,599,982.00	40,851.00	78,964.00	253,278.00	215,005.56	687.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,950,151.96			78,964.00	253,278.00	96,690.56	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,950,151.96	0.00	0.00	78,964.00	253,278.00	96,690.56	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,078,110.84	3,599,982.00	40,851.00	78,964.00	253,278.00	215,005.56	687.00
10. Non Donor-Authorized Expenditures		1,695,022.53		48,993.70			
11. Total Expenditures (lines 9 & 10)	8,078,110.84	5,295,004.53	40,851.00	127,957.70	253,278.00	215,005.56	687.00
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)	(1,127,958.88)	(3,599,982.00)	(40,851.00)	0.00	0.00	(118,315.00)	(687.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,127,958.88	3,599,982.00	40,851.00			118,315.00	687.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,686,522.16	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,686,522.16						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,078,110.84	3,599,982.00	40,851.00	78,964.00	253,278.00	215,005.56	687.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CAREER & TECH ED SECONDARY	NCLB: TTL II PART A IMP TCHR QUAL	NCLB: TTL III IMMIGRANT ED	NCLB: TTL III STUDENT PRG	TOTAL
	3550	4035	4201	4203	
	8290	8290	8290	8290	
<b>AWARD</b>					
1. Prior Year Carryover	0.00	359,291.00	599.00	308,674.00	2,590,397.00
2. a. Current Year Award	207,028.00	914,358.00	30,189.00	553,491.00	13,736,633.56
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	207,028.00	914,358.00	30,189.00	553,491.00	13,736,633.56
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	207,028.00	1,273,649.00	30,788.00	862,165.00	16,327,030.56
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year		125,681.12	599.00	23,013.90	149,294.02
6. Cash Received in Current Year	104,353.88	586,031.00		351,391.00	8,420,860.40
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	104,353.88	711,712.12	599.00	374,404.90	8,570,154.42
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	160,975.24	667,414.40	0.00	578,638.80	13,673,906.84
10. Non Donor-Authorized Expenditures					1,744,016.23
11. Total Expenditures (lines 9 & 10)	160,975.24	667,414.40	0.00	578,638.80	15,417,923.07
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)	(56,621.36)	44,297.72	599.00	(204,233.90)	(5,103,752.42)
a. Unearned Revenue		44,297.72	599.00		44,896.72
b. Accounts Payable	56,621.36			204,233.90	5,148,649.14
c. Accounts Receivable	46,052.76	606,234.60	30,788.00	283,526.20	2,653,123.72
14. Unused Grant Award Calculation (line 4 minus line 9)		606,234.60	30,788.00	283,526.20	2,607,070.96
15. If Carryover is allowed, enter line 14 amount here		606,234.60	30,788.00	283,526.20	2,607,070.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	160,975.24	667,414.40	0.00	578,638.80	13,673,906.84



STATE PROGRAM NAME	ASES	CA CTE GRANT	WORKABILITY	COLLEGE READINESS	EDUCATOR EFFECTIVENESS	TOTAL
RESOURCE CODE	6010	6387	6520	7338	6264	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover	0.00	111,207.08	150,921.00	796,553.00	958,922.07	2,017,603.15
2. a. Current Year Award	1,678,950.00	0.00				1,678,950.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,678,950.00	0.00	0.00	0.00	0.00	1,678,950.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,678,950.00	111,207.08	150,921.00	796,553.00	958,922.07	3,696,553.15
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year		111,207.08		796,553.00	958,922.07	1,866,682.15
6. Cash Received in Current Year	1,511,055.00		96,128.26	0.00		1,607,183.26
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	1,511,055.00	111,207.08	96,128.26	796,553.00	958,922.07	3,473,865.41
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	1,678,945.95	111,207.08	150,921.00	217,531.03	953,509.44	3,112,114.50
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	1,678,945.95	111,207.08	150,921.00	217,531.03	953,509.44	3,112,114.50
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)	(167,890.95)	0.00	(54,792.74)	579,021.97	5,412.63	361,750.91
a. Unearned Revenue				579,021.97	5,412.63	584,434.60
b. Accounts Payable						0.00
c. Accounts Receivable	167,890.95		54,792.74			222,683.69
14. Unused Grant Award Calculation (line 4 minus line 9)	4.05	0.00	0.00	579,021.97	5,412.63	584,438.65
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)	1,678,945.95	111,207.08	150,921.00	217,531.03	953,509.44	3,112,114.50

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL	TOTAL
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	381,535.69	381,535.69
2. a. Current Year Award	315,444.39	315,444.39
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	315,444.39	315,444.39
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)	696,980.08	696,980.08
<b>REVENUES</b>		
5. Cash Received in Current Year	315,444.39	315,444.39
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	315,444.39	315,444.39
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	550,358.75	550,358.75
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	550,358.75	550,358.75
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	146,621.33	146,621.33

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

STATE PROGRAM NAME	LOTTERY NON PROP 20	CLEAN ENERGY	LOTTERY PROP 20	SPECIAL ED	SP ED MENTAL HLTH SVS	TOTAL
RESOURCE CODE	1100	6230	6300	6500	6512	
REVENUE OBJECT	8560	8590	8560	8792	8592	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	1,815,223.63	4,297,963.00	300,102.27		1,086,940.66	7,500,229.56
2. a. Current Year Award	3,507,568.25	1,343,239.00	1,382,741.27	7,877,994.43	1,318,790.00	15,430,332.95
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,507,568.25	1,343,239.00	1,382,741.27	7,877,994.43	1,318,790.00	15,430,332.95
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,322,791.88	5,641,202.00	1,682,843.54	7,877,994.43	2,405,730.66	22,930,562.51
<b>REVENUES</b>						
5. Cash Received in Current Year	3,037,908.94	1,343,239.00	913,081.96	7,074,295.33	1,009,104.00	13,377,629.23
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	469,659.31	0.00	469,659.31	803,699.10	309,686.00	2,052,703.72
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	469,659.31	0.00	469,659.31	803,699.10	309,686.00	2,052,703.72
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	3,507,568.25	1,343,239.00	1,382,741.27	7,877,994.43	1,318,790.00	15,430,332.95
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	3,090,811.04	1,017,172.85	301,296.05	7,877,994.43	1,666,001.12	13,953,275.49
11. Non Donor-Authorized Expenditures				12,702,254.38		12,702,254.38
12. Total Expenditures (line 10 plus line 11)	3,090,811.04	1,017,172.85	301,296.05	20,580,248.81	1,666,001.12	26,655,529.87
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	2,231,980.84	4,624,029.15	1,381,547.49	0.00	739,729.54	8,977,287.02

# **INTERFUND ACTIVITIES**



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(24,913.64)	0.00	(162,457.74)				
Other Sources/Uses Detail					0.00	7,140,741.71		
Fund Reconciliation							1,834,071.70	249,050.73
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	1,496.68	0.00	35,903.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	11,133.49
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	119,548.56	0.00	126,554.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,546.19	245,348.29
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,131.60)	0.00	0.00				
Other Sources/Uses Detail					33,826.42	0.00		
Fund Reconciliation							49,291.42	1,579,808.01
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					68,566.12	68,566.12		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,816.31
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,263,396.29	0.00		
Fund Reconciliation							70.93	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,843,519.00	0.00		
Fund Reconciliation							3,258,223.12	3,074,046.53
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
<b>TOTALS</b>	<b>121,045.24</b>	<b>(121,045.24)</b>	<b>162,457.74</b>	<b>(162,457.74)</b>	<b>7,209,307.83</b>	<b>7,209,307.83</b>	<b>5,161,203.36</b>	<b>5,161,203.36</b>

# **GENERAL FIXED ASSETS**



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	39,264,110.00		39,264,110.00			39,264,110.00
Work in Progress	55,504,569.00	(15,534,122.00)	39,970,447.00	23,145,878.00	1,931,516.00	61,184,809.00
Total capital assets not being depreciated	94,768,679.00	(15,534,122.00)	79,234,557.00	23,145,878.00	1,931,516.00	100,448,919.00
Capital assets being depreciated:						
Land Improvements	194,803,272.00	930,192.00	195,733,464.00	756,217.00		196,489,681.00
Buildings	205,359,410.00	14,623,431.00	219,982,841.00	1,196,925.00		221,179,766.00
Equipment	23,137,303.00	2,439.00	23,139,742.00	1,649,692.00	633,467.00	24,155,967.00
Total capital assets being depreciated	423,299,985.00	15,556,062.00	438,856,047.00	3,602,834.00	633,467.00	441,825,414.00
Accumulated Depreciation for:						
Land Improvements	(27,152,519.00)	(85,592.00)	(27,238,111.00)	(4,603,752.00)		(31,841,863.00)
Buildings	(92,887,232.00)	(322,751.00)	(93,209,983.00)	(5,718,929.00)		(98,928,912.00)
Equipment	(18,425,036.00)	(83.00)	(18,425,119.00)	(829,721.00)	(565,452.00)	(18,689,388.00)
Total accumulated depreciation	(138,464,787.00)	(408,426.00)	(138,873,213.00)	(11,152,402.00)	(565,452.00)	(149,460,163.00)
Total capital assets being depreciated, net	284,835,198.00	15,147,636.00	299,982,834.00	(7,549,568.00)	68,015.00	292,365,251.00
Governmental activity capital assets, net	379,603,877.00	(386,486.00)	379,217,391.00	15,596,310.00	1,999,531.00	392,814,170.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



# LONG TERM DEBT



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	238,039,729.00	2,055,319.00	240,095,048.00	4,228,628.00	6,941,347.00	237,382,329.00	7,626,347.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,313,565.00		2,313,565.00		554,914.00	1,758,651.00	586,071.00
Capital Leases Payable			0.00		0.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	235,199,285.00		235,199,285.00	36,250,775.00		271,450,060.00	
Total/Net OPEB Liability	18,289,058.00		18,289,058.00	57,342,594.00		75,631,652.00	
Compensated Absences Payable	1,391,157.00	198,517.00	1,589,674.00		167,920.00	1,421,754.00	
Governmental activities long-term liabilities	495,232,794.00	2,253,836.00	497,486,630.00	97,821,997.00	7,664,181.00	587,644,446.00	8,212,418.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00